



City of Nedlands

Minutes

Council Meeting

14 December 2021

Attention

These Minutes are subject to confirmation.

Prior to acting on any resolution of the Council contained in these minutes, a check should be made of the Ordinary Meeting of Council following this meeting to ensure that there has not been a correction made to any resolution.

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City of Nedlands

Minutes of an Ordinary Meeting of Council held in the Council Chambers, Nedlands on Tuesday 14 December 2021 at 7 pm. This meeting was livestreamed.

Declaration of Opening

The Presiding Member will declare the meeting open at 7 pm and will draw attention to the disclaimer below.

Present and Apologies and Leave of Absence (Previously Approved)

Councillors	Mayor F E M Argyle	(Presiding Member)
	Councillor B Brackenridge	Melvista Ward
	Councillor R A Coghlan	Melvista Ward
	Councillor R Senathirajah	Melvista Ward
	Councillor H Amiry	Coastal Districts Ward
	Councillor L J McManus	Coastal Districts Ward
	Councillor K A Smyth	Coastal Districts Ward
	Councillor F J O Bennett	Dalkeith Ward
	Councillor A W Mangano	Dalkeith Ward
	Councillor N R Youngman	Dalkeith Ward
	Councillor O Combes	Hollywood Ward
	Councillor B G Hodsdon	Hollywood Ward
	Councillor J D Wetherall	Hollywood Ward

Staff	Mr W R Parker	Chief Executive Officer
	Mr E K Herne	Director Corporate & Strategy
	Mr T G Free	Director Planning & Development
	Mr D Kennedy-Stiff	Manager City Projects and Program
	Mrs N M Ceric	Executive Officer

Public There were 18 members of the public present and 4 online.

Press The Post Newspaper representative.

Leave of Absence (Previously Approved) Nil.

Apologies Ms M E Granich Executive Manager Community

Disclaimer

Members of the public who attend Council meetings should not act immediately on anything they hear at the meetings, without first seeking clarification of Council's position, for example, by reference to the confirmed Minutes of the Council meeting. Members of the public are also advised to wait for written advice from the CEO, on behalf of Council prior to taking action on any matter that they may have before Council.

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1. Public Question Time

A member of the public wishing to ask a question should register that interest by notification in writing to the CEO in advance, setting out the text or substance of the question.

The order in which the CEO receives registrations of interest shall determine the order of questions unless the Mayor determines otherwise. Questions must relate to a matter affecting the City of Nedlands.

1.1 Mr Malcolm Murray, Sayer Street, Swanbourne

Question 1

Given the dearth of reliable information available to the community about the 'hospice' and about the community park proposal and the fact that one of the Members of Council has been representing the City at meetings of the Project Control Group within the Child and Adolescent Health Services Agency and/or PCHF for more than 12 months, does Council possess any documents, progress reports, or information that can be shared with its electors about either the 'hospice' or the offer of the community park? And will Council advise how interested members of the community will be able to access such information?

Answer 1

All publicly available information is on the PCHF website. The only correspondence the City has in regard to the Community Park is attached to the agenda item.

Question 2

It is understood that PCHF has obtained a Bushfire Risk Assessment Report for the children's hospice site which is immediately adjacent to the proposed community park that is being offered to be built on Class A Reserve managed by the City of Nedlands.

Has any member of Council (councillors or administration) sighted such a report and, if not, does Council intend to request a copy of the report and/or commission its own report for the proposed sites of both the hospice and the community park since one would assume that all neighbouring sites would face similar risks?

Answer 2

No. It is expected that the Bushfire Risk Assessment will be received by the City of Nedlands when the Development Application is being considered.

1.2 Dr Neville Hills, Jameson Street, Swanbourne

Question 1

I request a reply to my question addressed to Mayor Argyle on August 28, 2021, by email which was as follows:

I would appreciate advice regarding the steps taken by the responsible government minister to consult Nedlands Council as required under Section 14 of the Land Administration Act 1997 in respect of the excision of land from Allen Park Reserves.

Land Administration Act 1997 - Section 14

14. Minister to consult local governments before exercising certain powers in relation to Crown land.

Before exercising in relation to Crown land any power conferred by this Act, the Minister must, unless it is impracticable to do so, consult the local government within the district of which the Crown land is situated concerning that exercise.

Did the Minister for Lands consult Nedlands Council as the relevant local government as required under the above legislation? If so, on what date did this occur? In what form did this occur? With whom did consultation occur? What was the outcome of any ministerial consultation with the City of Nedlands? Is there a publicly available record of any ministerial consultation?

Answer 1

Yes, the Department of Planning Lands and Heritage on behalf of the Minister emailed the former Mayor.

Question 2

After the State Government decided to excise 5000 square metres from the A Class Reserve in Allen Park, Nedlands Council formed the Site Assessment Working Group (SAWG), which was intended to be a forum in which volunteer members of SAWG could ask questions of the Child and Adolescent Health Service (CAHS) and receive replies in the interest of providing Council with community feedback.

The minutes of the 14 December 2020 SAWG meeting state,

SAWG agreed that key / priority points in the Terms of Reference are:

“Provision of Information the City will provide SAWG with all relevant information within reasonable timeframes to enable the group to effectively perform its role”: and “Provide a two-way communication channel between the project and the community, including dissemination of information provided by the City of Nedlands to their local community and/or organisation.

I attended the SAWG meeting on September 20, 2021, at which I asked several questions and answers were given verbally by representatives of CAHS. Have minutes of that meeting been kept, and if so, can I receive a copy?

Answer 2

Minutes of the SAWG meetings are kept and were circulated to all SAWG Members. However, as you resigned from the SAWG on the 1 October 2021 you may not have received a copy as minutes are for members only.

1.3 Mr Michael Anghie, Wattle Avenue, Dalkeith

Regarding Collegians Amateur Football Club proposed upgrade to sports lighting at David Cruickshank Reserve:

Question 1

Why wasn't community consultation carried out prior to the September 2021 Council meeting when the Council endorsed the application from Collegians Football & Sporting Club to Department of Local Government, Sport and Cultural Industries?

Answer 1

The City does not generally carry out community consultation in relation to a sporting club's application for a Community Sport and Recreation Facilities Fund grant.

Question 2

Why was the consultation only initiated in December 2021, two months after the decision? And, having regard to the time of the year (approaching Christmas), does the City of Nedlands think the consultation period, closing on Friday, 17 December 2021 is sufficient time for residents affected by this project to respond?

Answer 2

- On 28 September 2021, Council approved the Collegian Football Club's grant application to the state government for funding towards sporting lighting; and instructed the CEO to undertake consultation on the design of the project.
- The City undertook the first stage of the consultation - the Community Drop-in Session held on 8 December - as soon as practically achievable after the 28 September Council decision.

- It took time to secure suitable independent facilitators and a suitable independent lighting engineer, who were all available on the same date; were within budget; and were value-for-money as compared to other quotes obtained. The earliest date that such consultants were available was for 8 December 2021.
- The Community Drop-in Session held on 8 December 2021 is only the first stage of the consultation planned for the design of the sporting lights for the David Cruickshank Reserve.
- The next steps in the consultation are:
 - Producing a draft lighting design, which takes into account the community comment received at the Community Drop-in Session
 - Sending that draft lighting design out to consultation participants, for their comment.
- The draft lighting design will then be presented to Council for consideration, with a summary of community comments received.
- The City generally does not undertake community consultation in January, given this is a month many people are away on holidays.
- The City's intention with this consultation is to avoid, if possible, undertaking consultation in January.

Question 3

Why were members of the Collegians Football Club invited to the community consultation carried out on 8 December 2021 - given that it appears that none of them actually live in the immediate vicinity of the reserve?

Answer 3

Members of the Collegians Football Club were notified of the Community Drop-in Session because they are users of the reserve. Other sporting club users of the reserve were also notified and attended.

Question 4

Does the City of Nedlands believe sufficient information has been provided to residents affected by this project?

Answer 4

- The City had an independent lighting engineer on hand at the Community Drop-in Session to provide community members with information on what is required to achieve safe and complaint lighting of the reserve for sports usage.
- However, the main role of the independent lighting engineer and the independent facilitators was to gather and record community comment.
- This community comment will help the lighting engineer to produce a draft lighting design that aims to achieve safe and compliant sports lighting, while taking into account community concerns.
- The City is of the view that sufficient information was provided to participants in the consultation. However, the City is happy to provide further information if requested.

Question 5

Referring to the September 2021 Council Meeting Minutes Recommendation 1.a. which states that the proposed upgrade of lights at David Cruickshank Reserve (Reserve) was 'Well planned and needed by the Municipality' - please explain:

- (a) Against what specific criteria was the determination made that the proposal was 'well planned' and 'needed by the Municipality'?
- (b) Can the City please make public the documents on which this determination was based.

Answer 5

- The City considered the project as outlined in the Club's grant application to be well planned in that it demonstrated an understanding of the technical requirements for safe sports lighting; met the needs of sporting users of the reserve; and stated that the Club was able to fund the project without a Council contribution, demonstrating financial planning for the project.
- The City considered the project to be needed by the municipality based on the need of various sporting users of the reserve.

Question 6

On page 11 of the City of Nedlands' CSD Report under the first bullet point it is stated that 'These lights have been assessed and are not compliant with Australian standards for Sports lighting, being AS2560 (Sports Lighting) and AS4282 (Obtrusive Effects of Outdoor Lighting).' Can the City please make public a copy of the assessment.

Answer 6

The document referred to is a lighting audit of the David Cruickshank Reserve undertaken by the WA Football Commission.

Question 7

Have other reserves in the City of Nedlands been assessed against Australian Standards? And are they compliant?

Answer 7

Not all are compliant. New lights which meet current standards have been installed on Allen Park, Swanbourne.

Question 8

Is the plan to upgrade lights across the City of Nedlands in a similar manner to that proposed for Cruickshank Reserve? If not, why not?

Answer 8

- The City plans to undertake an audit of sports lighting on reserves across the City.

- Depending on the results of the audit, the City will then have a responsibility to either upgrade non-compliant sports lighting, or ban evening sporting activity on that reserve. Most sporting codes need to train of an evening at least 2 nights per week and without access to evening training, sporting activity would effectively be prevented.

Question 9

If the lights are insufficient - why don't Collegians train at another oval?

Answer 9

- The City of Nedlands has a high ratio of sports club membership/total population.
- There is currently more demand for usage of the City's 6 major reserves by sporting clubs than the City can accommodate.
- There is a limit on the amount of usage a sporting oval can sustain, without significant damage to the turf, which then results in the reserve being unusable.
- All of the City's 6 major sporting reserves are currently at capacity.
- Therefore, there are no other reserves available that the Collegians Football Club could use.
- Moving the Collegians Football Club to another reserve would mean displacing the sporting club/s currently using that reserve.

Question 10

The reasons stated on page 11 of the City's CSD Report for why the project is allegedly needed include 'increased demand for the City's limited active reserve space'; and 'Upgraded, modern lighting has the better capacity for directional manipulation which reduces spillage'. This suggests that the City anticipates increased usage of the Reserve. In the circumstances, what consideration has been given to:

- (a) the impact that increased usage will have on the amenity of neighbouring properties;
- (b) the impact of increased vehicular traffic; and
- (c) the availability of parking to accommodate an increase in users and vehicles.

Answer 10

- The City does not anticipate increased usage of the reserve.
- The City anticipates that the current usage of the reserve by the sporting clubs that are existing, long-term users of the reserve would continue.

Question 11

Does the City propose to increase the hours during which the Reserve may be used at night under lights; and, if so, what are those proposed hours?

Answer 11

No increase in night usage of the reserve is proposed. The City expects approximately the current hours of evening sports usage to continue.

Question 12

The proposal involves the installation of 30m towers which are significantly taller than the existing light towers. What consideration was given, if any, to the retention and use of the existing towers (with upgraded modern lighting units installed) and replacing the 2 light poles which were removed during the construction of the Adam Armstrong Pavilion in 2015, with light poles of the same size?

Answer 12

These questions will be considered by the independent lighting consultant when he produces the draft light design for the reserve. His brief is to meet statutory safety standards for sports lighting, while minimising any negative impact on the surrounding community.

Question 13

Based on discussions with the lighting consultant present at the community consultation last week, the intent is for the lights to be 100 LUX. Why is this so, given that apparently only 50 LUX is required for training purposes?

Answer 13

This question will be considered by the independent lighting consultant when he produces the draft light design for the reserve.

Question 14

There appears to be a similarity between the Optus monopole and the 30m lighting towers proposed by the proponent. In the circumstances, kindly confirm whether in assessing the application for grant funding, consideration was given to whether the light towers proposed could serve any ancillary purpose; e.g. mobile phone installations.

Answer 14

No consideration was given to a mobile phone tower when the City assessed the Club's grant application for funding towards upgrade of sports lighting for David Cruickshank Reserve.

1.4 Mr Peter Taranto, Lynton Street, Swanbourne

Question 1

Has any representative of the City of Nedlands met with any of the members of the Committee of the Associates Rugby Club to discuss the proposed upgrade of their facilities? If so, which committee members did that representative meet with, on what dates, and who was that City of Nedlands representative? Has there been a report back to Council about the nature of those discussions and the proposed upgrade? If so, when was such a report presented and to which Committee of Council?

Answer 1

- City of Nedlands staff met with representatives from the Associates Rugby Club on 24 May 2019 and discussed the Club's proposed project of upgrading their clubrooms.
- The City of Nedlands staff members who met with the Club were former CEO, Mark Goodlet and Co-ordinator Community Development, Amanda Cronin.
- The City is unable to determine today which representatives from the Rugby Club attended the meeting, as records only show that a meeting with the Club was held and which City staff members attended. Additionally, Mr Goodlet is no longer employed at the City of Nedlands; and Ms Cronin is on leave today, so neither are available to provide information on who attended from the Club.
- At the 24 May 2019 meeting, City staff explained how the Club could apply for a grant for the project, if they wished to do so.
- To date, the Rugby Club has not progressed the project further, or submitted a grant application to Council. Therefore, there has been no report to Council on the matter.

Question 2

Which member of Council is a representative of Council on the Project Control Group for the proposed hospice? Has that member reported to Council on his / her attendance at PCG meetings? Has that member obtained or sought to obtain any or all reports procured by Child Adolescent Health Services in relation to the area in which proposed hospice site is located? If so, has that member provided such reports to Council? If not, why not?

Answer 2

The Deputy Mayor and the Chief Executive Officer are the Council Representatives on the Project Control Group. All items at these meetings are confidential and therefore no reports have been provided to Council.

2. Addresses by Members of the Public

Addresses by members of the public who have completed Public Address Session Forms were made at this point.

Mr Nick Cook, Alfred Road, Claremont
(spoke in support of the recommendation)

PD40.21

Moved – Councillor Hodsdon
Seconded – Councillor Bennett

That Mr Cook be granted a further two minutes to conclude his address.

CARRIED UNANIMOUSLY 13/-

Mr Brendan O'Toole, Minora Road, Dalkeith
(spoke in support of the recommendation)

PD40.21

Moved – Councillor Bennett
Seconded – Councillor Mangano

That Standing Order Local Law 3.4(4) be suspended to allow the following additional speaker on item PD40.21.

CARRIED UNANIMOUSLY 13/-

Mrs Bronwyn Stuckey, Kingsway, Nedlands
(spoke in support of the recommendation)

PD40.21

Mr Steve Anastos, Adams Road, Dalkeith
(spoke in opposition to the recommendation)

PD45.21

Ms Dervla McCarey, Perth
(spoke in opposition to the recommendation)

PD45.21

Moved – Councillor Coghlan
Seconded – Councillor Youngman

That under Standing Order 3.4(5) Council resolve to extend the time for addresses by members of the public.

CARRIED UNANIMOUSLY 13/-

Mrs Denise Murray, Sayer Street, Swabourne
(spoke in support of the recommendation)

TS14.21

Mrs Tracy McLaren, Reeve Street, Swanbourne
(spoke in support of the recommendation)

TS14.21

3. Requests for Leave of Absence

Any requests from Council Members for leave of absence to be made at this point.

4. Petitions

Petitions to be tabled at this point.

Nil.

5. Disclosures of Financial / Proximity Interest

The Presiding Member reminded Council Members and Employees of the requirements of Section 5.65 of the *Local Government Act* to disclose any interest during the meeting when the matter is discussed.

5.1 Councillor Smyth – TS13.21 - Hamilton Park Enviro-Scape Master Plan

Councillor Smyth disclosed a proximity interest in Item TS13.21 – Hamilton Park Enviro-Scape Master Plan, her interest being that that she owns and resides at 7 Norfolk Rise which is opposite Hamilton Park. Councillor Smyth declared that she would leave the room during discussion on this item.

6. Disclosures of Interests Affecting Impartiality

The Presiding Member reminded Council Members and Employees of the requirements of Council's Code of Conduct in accordance with Section 5.103 of the *Local Government Act*.

6.1 Councillor Senathirajah – 17.2 - Appointment of Senior Employee – Appointment Director Corporate & Strategy

Councillor Senathirajah disclosed an impartiality interest in Item 17.2 - Appointment of Senior Employee – Appointment Director Corporate & Strategy. Councillor Senathirajah disclosed that as this was a confidential item he would make this declaration behind closed doors prior to the item being discussed.

7. Declarations by Council Members That They Have Not Given Due Consideration to Papers

Nil.

8. Confirmation of Minutes

8.1 Ordinary Council Meeting 23 November 2021

Moved – Councillor Hodsdon
Seconded – Councillor Youngman

The Minutes of the Ordinary Council Meeting held 23 November 2021 be confirmed.

CARRIED UNANIMOUSLY 13/-

9. Announcements of the Presiding Member without discussion

It's been a wonderful month, as we as a city continue to make steady progress in the right direction.

We have had the launch of the safe active street on 3 December, students and parents gathered on Jenkins Avenue bright and early at 730am. Children from Nedlands Primary School decorated their bikes and City of Nedlands administration staff, did a fabulous job ensuring the children and their parents made it to school on time.

On arrival at Nedlands Primary School, surrounded by all the children, the teachers and principal from Nedlands Primary School, there was opening address to celebrate the launch of the safe active street, with Mayor Argyle and the Hon. Katrina Stratton MLA on official duty.

WA Department of Transport was also in attendance as were the parents who turned the safe active street into a reality. I would like to thank all of those involved.

Meantime, City of Nedlands has partnered with CERI the centre for entrepreneurial research innovation, to produce possible greater outcomes for the City of Nedlands.

The mayor working with Dr J Halton from CERI and the CEO Bill Parker, together we came up with 3 possible major challenges facing con.

These challenges are:

- A) looking for a smart city, with a focus on the congestion at Stirling Highway, with growing traffic and the danger of crossing it if you are a pedestrian.
- B) community spaces, choice of sunset, point resolution and the rose gardens.
- C) getting off the grid with a micro focus on Nandina Avenue, in Mt Claremont.

This was an incredible example of how good business relationships work. Friendship between City of Nedlands, and CERI led to this incredible outcome known as the long mile hack. Future thinkers buckle down and find solutions. For two days. Almost 50 PhD students from all schools of thought, tech, architecture, sport, culture came together under the banner of the long mile hack, supported by leading mentors, they worked tirelessly to offer new solutions for our city.

On Thursday night, the winners were judged. Judges included the mayor, the deputy premier, the hon roger cook. The founder of CERI, Charlie Bass, and the Chair of Infrastructure WA, Nicole Lockwood. It was a grand affair; you all would have been so proud. It was wonderful to see Nedlands, front and centre. Portrayed as a city of vision and excellence.

The winner was empowered, who designed a power sharing facility to get Nandina Ave, Mt Claremont completely off the grid.

Stakeholders we will be meeting this week, to see if this is indeed possible, welcome Councillors attendance.

I would like to sincerely thank CERI, who operates a leading tech hub out of city of Nedlands, working with the mayor and giving our city this opportunity and publicity.

Marion Granich and the team from community affairs, and myself have met again, with Nedlands Yacht Club. There have been further steps to build a world class junior sailing facility in Nedlands. It is progressing well; aim is to have tentative plans by March 2022.

I have also met with WAPC Chairman, David Caddy, grateful Mr Caddy called a meeting, to discuss LPS 3, precinct plans which are much needed and Nedlands becoming a world leading sustainable city. Talk of an underpass, long overdue, unite the community, and allow access, for people to walk to the future town centre. Meeting was a resounding success, and we have booked in again to meet every 3 months.

Grateful for the contribution of the McCusker foundation, from UWA, allocated an intern to work on a sustainable Nedlands, focus on a park connector network. Linking parks, ping in schools, creating a city for the people not the cars. It is my hope we will continue to forge strong relationships with the foundation, to assist in driving better outcomes for the city.

As this is the last council meeting for the year, I would like to take this opportunity, to thank all staff at the city of Nedlands, also to thank and acknowledge all councillors. I realise many of you are extremely passionate people who care greatly for residents and our city. Thank you for your work throughout the year.

Finally, I would like to wish all residents an extremely happy Christmas and a wonderful new year. Have a well-earned break - spend quality time with your neighbours and family. 2022 is going to be a big year, it will be full of challenges but with it much opportunity.

Thank you.

10. Members announcements without discussion

Written announcements by Council Members to be tabled at this point.

Nil.

11. Matters for Which the Meeting May Be Closed

Council, in accordance with Standing Orders and for the convenience of the public, is to identify any matter which is to be discussed behind closed doors at this meeting, and that matter is to be deferred for consideration as the last item of this meeting.

Confidential Items 17.1 & 17.2

12. Divisional reports and minutes of Council Committees and administrative liaison working groups

12.1 Minutes of Council Committees

This is an information item only to receive the minutes of the various meetings held by the Council appointed Committees (N.B. This should not be confused with Council resolving to accept the recommendations of a particular Committee. Committee recommendations that require Council's approval should be presented to Council for resolution via the relevant departmental reports).

Moved – Councillor McManus
Seconded – Councillor Hodsdon

The Minutes of the Audit & Risk Committee of 23 November 2021
Unconfirmed, Circulated to Councillors on 6 December 2021

CARRIED UNANIMOUSLY 13/-

Moved – Councillor Hodsdon
Seconded – Councillor Wetherall

Public Art Committee **6 December 2021**
Unconfirmed, Circulated to Councillors on 8 December 2021

CARRIED UNANIMOUSLY 13/-

Moved – Councillor Smyth
Seconded – Councillor Amiry

The Minutes of the Council Committee, 7 December 2021 be confirmed with the correction to item PD40.21.

Unconfirmed, Circulated to Councillors on 10 December 2021

CARRIED UNANIMOUSLY 13/-

Note: As far as possible all the following reports under items 12.2, 12.3 and 12.4, and 13, 14, and 17 will be moved en-bloc and only the exceptions (items which Councillors wish to amend) will be discussed.

En Bloc

Moved - Councillor Hodsdon
Seconded – Councillor Coghlan

That all Committee Recommendations and Council Reports under items 12.2, 12.3, 12.4, 13, 14 and 17 with the exception of Report Nos. PD40.21, PD42.21, PD45.21, CPS21.21, TS13.21, TS15.21, 13.1, 14.1, 14.2, 14.3, 17.1 & 17.2 are adopted en bloc.

CARRIED UNANIMOUSLY 13/-

12.2 Planning & Development Report No's PD40.21 to PD47.21 (copy attached)

Note: Regulation 11(da) of the *Local Government (Administration) Regulations 1996* requires written reasons for each decision made at the meeting that is significantly different from the relevant written recommendation of a committee or an employee as defined in section 5.70, but not a decision to only note the matter or to return the recommendation for further consideration.

PD40.21	Tree Retention and Provision on Private Land - Scheme Amendment and Local Planning Policy
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Committee	7 December 2021
Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 of the Local Government Act 1995	Nil.
Director	Tony Free – Director Planning and Development
Attachments	<ol style="list-style-type: none"> 1. Detail and justification for the proposed scheme amendment and local planning policy 2. Maps of properties subject to proposed scheme amendment.

Regulation 11(da) – Council resolved to add an additional clause to investigate rewards or services associated with greenwaste to assist residents with the maintenance of large trees.

Moved – Councillor Bennett
 Seconded – Mayor Argyle

That the Recommendation to Council be adopted subject to clause d being replaced with the following:

- d. provide a report to Council investigating rewards or additional City assistance that could be provided to properties with retained trees or a registered significant tree, specifically to investigate the provision of City services associates with greenwaste collection to assist with the maintenance of large trees.**

Amendment

Moved - Councillor Youngman
 Seconded - Councillor Combes

That an additional clause be added follows:

- e. That the City of Nedlands investigates providing the services of a Council accredited Arborist free of charge to report on trees on**

private property that require any form of work, be that maintenance or removal, to satisfy the Council requirements.

The AMENDMENT was PUT and was

CARRIED 11/2
(Against: Mayor Argyle Cr. Mangano)

The Substantive was PUT and was

CARRIED 10/3
(Against: Crs. Mangano Youngman Hodsdon)

Council Resolution

Council:

- 1. instructs the Chief Executive Officer to:**
 - a. revise the City of Nedlands Urban Forest Strategy 2018 – 2023 to include significant trees on private land, in order to provide the overarching strategic framework for the proposed Scheme Amendment and Local Planning Policy;**
 - b. provide a report to Council for the purpose of preparing an amendment to Local Planning Scheme No. 3 to require development approval for the removal of trees that meet certain criteria on lots of a coding of R20 or less;**
 - c. provide a report to Council for the purpose of preparing a local planning policy that outlines the application process and the afforded discretion in support of the proposed amendment to Local Planning Scheme No. 3;**
 - d. provide a report to Council investigating rewards or additional City assistance that could be provided to properties with retained trees or a registered significant tree, specifically to investigate the provision of City services associates with greenwaste collection to assist with the maintenance of large trees; and**
 - e. investigate providing the services of a Council accredited Arborist free of charge to report on trees on private property that require any form of work, be that maintenance or removal, to satisfy the Council requirements.**

Committee Recommendation

Council:

1. instructs the Chief Executive Officer to:
 - a. revise the City of Nedlands Urban Forest Strategy 2018 – 2023 to include significant trees on private land, in order to provide the overarching strategic framework for the proposed Scheme Amendment and Local Planning Policy;
 - b. provide a report to Council for the purpose of preparing an amendment to Local Planning Scheme No. 3 to require development approval for the removal of trees that meet certain criteria on lots of a coding of R20 or less;
 - c. provide a report to Council for the purpose of preparing a local planning policy that outlines the application process and the afforded discretion in support of the proposed amendment to Local Planning Scheme No. 3; and
 - d. public consultation is to be undertaken before a proposed scheme amendment is presented to Council.

Recommendation to Committee

Council:

1. instructs the Chief Executive Officer to:
 - a. revise the City of Nedlands Urban Forest Strategy 2018 – 2023 to include trees on private land, in order to provide the overarching strategic framework for the proposed Scheme Amendment and Local Planning Policy;
 - b. provide a report to Council for the purpose of preparing an amendment to Local Planning Scheme No. 3 to require development approval for the removal of trees which have a height of at least 8 metres or a canopy diameter of at least 5 metres on lots of a coding of R20 or less;
 - c. provide a report to Council for the purpose of preparing a local planning policy that outlines the application process and the afforded discretion in support of the proposed amendment to Local Planning Scheme No. 3.

PD41.21	Consideration of Submissions on Draft Local Planning Policy – Existing Laneway Requirements
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Committee	7 December 2021
Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 of the Local Government Act 1995	“the author, reviewers and authoriser of this report declare they have no financial or impartiality interest with this matter. There is no financial or personal relationship between City staff and the proponents or their consultants. Whilst parties may be known to each other professionally, this relationship is consistent with the limitations placed on such relationships by the Codes of Conduct of the City and the Planning Institute of Australia”.
Director	Tony Free – Director Planning and Development
Attachments	1. Draft Local Planning Policy – Existing Laneway Requirements 2. Community Engagement - Schedule of Submissions 3. Community Engagement - Outcomes Report

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon
Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.

(Printed below for ease of reference)

CARRIED UNANIMOUSLY 13/-

Council Resolution / Committee Recommendation / Recommendation to Committee

Council:

1. notes the submissions received and the outcomes from the community engagement activities conducted in relation to the draft Local Planning Policy – Existing Laneway Requirements;
2. does not proceed with draft Local Planning Policy – Existing Laneway Requirements, as set out in Attachment 2, in accordance with the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* Schedule 2, Part 2, Clause 4(3)(b)(iii); and

- 3. does not pursue the ceding of land and widening of existing laneways as a policy position at this time.**

PD42.21	Consideration of Development Application – Two Grouped Dwellings at 31 and 31A Robinson Street, Nedlands
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Committee	7 December 2021
Council	14 December 2021
Applicant	BGC Housing
Landowner	F Kit Fong Ng
Director	Tony Free – Director Planning & Development
Employee Disclosure under section 5.70 Local Government Act 1995	<p>The author, reviewers and authoriser of this report declare they have no financial or impartiality interest with this matter.</p> <p>There is no financial or personal relationship between City staff and the proponents or their consultants.</p> <p>Whilst parties may be known to each other professionally, this relationship is consistent with the limitations placed on such relationships by the Codes of Conduct of the City and the Planning Institute of Australia.</p>
Report Type Quasi-Judicial	When Council determines an application/matter that directly affects a person’s right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications and other decisions that may be appealable to the State Administrative Tribunal.
Reference	DA21/67432
Previous Item	Nil
Delegation	In accordance with the City’s Instrument of Delegation, Council is required to determine the application as an objection has been received.
Attachments	<ol style="list-style-type: none"> 1. Aerial Image and Zoning Map 2. Development Plans
Confidential Attachments	<ol style="list-style-type: none"> 1. Submission

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Combes
 Seconded – Councillor Amiry

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

CARRIED 8/5
(Against: Mayor Argyle Crs. Brackendridge
Coghlan Bennett & Mangano)

Council Resolution / Committee Recommendation / Recommendation to Committee

In accordance with Clause 68(2)(b) of the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*, Council approves the development application received on 17 August 2021 in accordance with the plans date stamped 30 August 2021 for two grouped dwellings at 31 and 31A Robinson Street, Nedlands and subject to the following conditions:

1. The development shall at all times comply with the application and the approved plans, subject to any modifications required as a consequence of any condition(s) of this approval.
2. All stormwater from the development, which includes permeable and non-permeable areas shall be contained onsite.
3. Prior to occupation of the development the parapet walls are to be finished externally to the same standard as the rest of the development or in:
 - a. Face brick;
 - b. Painted render;
 - c. Painted brickwork; or
 - d. Other clean material as specified on the approved plans;and maintained thereafter to the satisfaction of the City of Nedlands.
4. Prior to the lodgement of Building Permit, a revised Landscaping Plan shall be submitted and approved by the City of Nedlands.
5. Landscaping shall be installed and maintained in accordance with the approved Landscaping Plan for the lifetime of the development thereafter, to the satisfaction of the City.
6. A Construction Management Plan shall be submitted and approved to the satisfaction of the City. The approved Construction Management Plan shall be observed at all times throughout the construction process to the satisfaction of the City.
7. All building works to be carried out under this development approval are required to be contained within the boundaries of the subject lot.

PD43.21	Consideration of Street Tree Removal at 96 Webster Street, Nedlands
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Committee	7 December 2021
Council	14 December 2021
Applicant	D Robinson
Landowner	G Thom & M Plunkett
Director	Tony Free – Director Planning & Development
Employee Disclosure under section 5.70 Local Government Act 1995	<p>The author, reviewers and authoriser of this report declare they have no financial or impartiality interest with this matter.</p> <p>There is no financial or personal relationship between City staff and the proponents or their consultants.</p> <p>Whilst parties may be known to each other professionally, this relationship is consistent with the limitations placed on such relationships by the Codes of Conduct of the City and the Planning Institute of Australia.</p>
Report Type Quasi Judicial	When Council determines an application/matter that directly affects a person's right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications and other decisions that may be appealable to the State Administrative Tribunal.
Reference	DA21/69231
Previous Item	Nil
Delegation	The application may require a recommendation for refusal where discretion exists for Council to approve the variations under the City's Local Planning Scheme No. 3, policies and/or the Residential Design Codes.
Attachments	<ol style="list-style-type: none"> 1. Aerial Image 2. Streetscape Images 3. Existing Site Plan 4. Proposed Site Plan 5. Applicant Justification 6. Alternate Crossover Location
Confidential Attachments	Nil

Regulation 11(da) – Minor change – Council agreed to for the tree replacement to be 200L rather than 500L to reduce the cost to the applicant but still have the trees replaced.

Moved – Councillor Bennett
Seconded – Councillor Senathirajah

That the Recommendation to Council be adopted.
(Printed below for ease of reference)

Amendment

Moved - Councillor Wetherall
Seconded – Mayor Argyle

That “500L” be replaced with “100L”

The AMENDMENT was PUT and was

Lost 6/7
(Against: Crs. Coghlan Senathirajah Amiry Smyth
Mangano Youngman & Hodsdon)

Amendment

Moved - Councillor Hodsdon
Seconded – Councillor Coghlan

That “500L” be replaced with “200L”

The AMENDMENT was PUT and was

CARRIED 12/1
(Against: Cr. Smyth)

The Substantive was PUT and was

CARRIED 12/1
(Against: Cr. Combes)

Council Resolution

Council:

- 1. grants approval for the alternate location of the crossover (as annotated on Attachment 6);**
- 2. requires prior to the completion of the crossover, the owner shall plant a minimum two (2) 200L trees located on the verge, in front of 96 Webster Street, Nedlands at the expense of the applicant and to the satisfaction of the City of Nedlands; and**
- 3. during construction of the crossover trees 3 and 4 as shown on the plans are to be protected to the satisfaction of the City of Nedlands.**

Committee Recommendation

Council:

1. grants approval for the alternate location of the crossover (as annotated on Attachment 6);
2. requires prior to the completion of the crossover, the owner shall plant a minimum two (2) 500L trees located on the verge, in front of 96 Webster Street, Nedlands at the expense of the applicant and to the satisfaction of the City of Nedlands; and
3. during construction of the crossover trees 3 and 4 as shown on the plans are to be protected to the satisfaction of the City of Nedlands.

Recommendation to Committee

Council:

1. grants approval for the alternate location of the crossover (as annotated on Attachment 6); and
2. requires prior to occupation, the owner shall plant a minimum two (2) 500L trees located on the verge, in front of 96 Webster Street, Nedlands at the expense of the applicant and to the satisfaction of the City of Nedlands.

PD44.21	Consideration of Development Application (Digital Roof Sign) at 178 Stirling Highway, Nedlands
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Committee	7 December 2021
Council	14 December 2021
Applicant	Kang Leading Group
Landowner	Western Australian Planning Commission (WAPC)
Director	Tony Free – Director Planning & Development
Employee Disclosure under section 5.70 Local Government Act 1995	<p>The author, reviewers and authoriser of this report declare they have no financial or impartiality interest with this matter.</p> <p>There is no financial or personal relationship between City staff and the proponents or their consultants.</p> <p>Whilst parties may be known to each other professionally, this relationship is consistent with the limitations placed on such relationships by the Codes of Conduct of the City and the Planning Institute of Australia.</p>
Report Type Quasi-Judicial	When Council determines an application/matter that directly affects a person's right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications and other decisions that may be appealable to the State Administrative Tribunal.
Reference	DA21/61628
Previous Item	Nil
Delegation	In accordance with the City's Instrument of Delegation, Council is required to determine the application due to objections being received and the recommendation for refusal.
Attachments	<ol style="list-style-type: none"> 1. Aerial Image and Zoning Map 2. Development Plans
Confidential Attachments	<ol style="list-style-type: none"> 1. Submissions

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon

Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.

(Printed below for ease of reference)

CARRIED UNANIMOUSLY EN BLOC 13/-

Council Resolution / Committee Recommendation

- 1. In accordance with Clause 13 of the Metropolitan Region Scheme, Council recommends that the Western Australian Planning Commission refuse the development application received on 19 March 2021 for a digital roof sign at 178 Stirling Highway, Nedlands, for the following reasons:**
 - a. The sign is inconsistent with the objectives of the City's Local Planning Policy – Signs in that it contributes to the proliferation of advertising signs, and is detrimental to the amenity and character of the nearby residential neighbourhood; and**
 - b. The land use of third party advertising and the placement of the digital sign introduces a commercial intrusion into the nearby residential area. The sign is incompatible with its setting and the desired future character of the area, in accordance with clause 67(1)(m) of the Deemed provisions.**

- 2. In the event that the Western Australian Planning Commission approves the digital roof sign, Council recommends the following conditions, without prejudice:**
 - a. Prior to the lodgement of a Building Permit, an Operation and Content Management Plan for the sign shall be submitted to and approved by the City of Nedlands. The plan shall be adhered to for the life of the development and include the following:**
 - i. The sign is not to contain discriminatory or offensive content;**
 - ii. The sign shall be turned off between the hours of 8pm and 7am;**
 - iii. The sign shall be in accordance with Main Roads conditions and the Main Roads Guide to Roadside advertising, including a lighting assessment, and annual lighting audit (at the applicant's cost); and**
 - iv. Specifying the terms of not-for-profit messages, including a minimum 20% of advertising time be donated to not-for-profit and/or community benefit organisations.**
 - v. The sign shall contain no more that 4 words.**

Recommendation to Committee

1. In accordance with Clause 13 of the Metropolitan Region Scheme, Council recommends that the Western Australian Planning Commission refuse the development application received on 19 March 2021 for a digital roof sign at 178 Stirling Highway, Nedlands, for the following reasons:
 - a. The sign is inconsistent with the objectives of the City's Local Planning Policy – Signs in that it contributes to the proliferation of advertising signs, and is detrimental to the amenity and character of the nearby residential neighbourhood; and
 - b. The land use of third party advertising and the placement of the digital sign introduces a commercial intrusion into the nearby residential area. The sign is incompatible with its setting and the desired future character of the area, in accordance with clause 67(1)(m) of the *Deemed provisions*.
2. In the event that the Western Australian Planning Commission approves the digital roof sign, Council recommends the following conditions, without prejudice:
 - a. Prior to the lodgement of a Building Permit, an Operation and Content Management Plan for the sign shall be submitted to and approved by the City of Nedlands. The plan shall be adhered to for the life of the development and include the following:
 - i. The sign is not to contain discriminatory or offensive content;
 - ii. The sign shall be turned off between the hours of 10pm and 6am;
 - iii. The sign shall be in accordance with Main Roads conditions and the Main Roads Guide to Roadside advertising, including a lighting assessment, and annual lighting audit (at the applicant's cost); and
 - iv. Specifying the terms of not-for-profit messages, including a minimum 20% of advertising time be donated to not-for-profit and/or community benefit organisations.

PD45.21	Consideration of Development Application – Additions to Single House at 86 Watkins Road, Dalkeith
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Committee	7 December 2021
Council	14 December 2021
Applicant	Ashley Richards & Associates
Landowner	C & S Fatouros
Director	Tony Free – Director Planning & Development
Employee Disclosure under section 5.70 Local Government Act 1995	<p>The author, reviewers and authoriser of this report declare they have no financial or impartiality interest with this matter.</p> <p>There is no financial or personal relationship between City staff and the proponents or their consultants.</p> <p>Whilst parties may be known to each other professionally, this relationship is consistent with the limitations placed on such relationships by the Codes of Conduct of the City and the Planning Institute of Australia.</p>
Report Type Quasi-Judicial	When Council determines an application/matter that directly affects a person’s right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications and other decisions that may be appealable to the State Administrative Tribunal.
Reference	DA21/66858
Previous Item	Nil
Delegation	In accordance with the City’s Instrument of Delegation, Council is required to determine the application due to objections being received.
Attachments	<ol style="list-style-type: none"> 1. Aerial Image and Zoning Map 2. Development Plans
Confidential Attachments	<ol style="list-style-type: none"> 1. Submission

Regulation 11(da) – Council agreed further information was required to ensure a fully informed decision could be made.

Moved – Mayor Argyle
 Seconded – Councillor Senathirajah

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

Lost 5/8

(Against: Mayor Argyle Crs. Brackenridge Coghlan Senathirajah Amiry Smyth Bennett & Mangano)

Moved – Councillor Mangano
Seconded – Councillor Bennett

Council Resolution

That Council defer consideration of the development application received on 29 July 2021, to allow for additional information to be provided to Council at a Special Council Meeting in January 2022.

**CARRIED 9/4
(Against: Crs. McManus Youngman Combes & Wetherall)**

Committee Recommendation / Recommendation to Committee

In accordance with Clause 68(2)(b) of the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*, Council approves the development application received on 29 July 2021 in accordance with the plans date stamped 5 November 2021 for additions to a single house at 86 Watkins Road, Dalkeith and subject to the following conditions:

1. The development shall at all times comply with the application and the approved plans, subject to any modifications required as a consequence of any condition(s) of this approval.
2. All building works to be carried out under this development approval are required to be contained within the boundaries of the subject lot.
3. All stormwater from the development, which includes permeable and non-permeable areas shall be contained onsite.
4. Prior to occupation of the development the finish of the parapet walls is to be completed externally to the same standard as the rest of the development or in:
 - a. Face brick;
 - b. Painted render;
 - c. Painted brickwork; or
 - d. Other clean material as specified on the approved plans;

and maintained thereafter to the satisfaction of the City of Nedlands.

5. Prior to occupation of the development, all visual privacy screens and obscure glass panels to major openings and unenclosed active habitable areas, as annotated on the approved plans, shall be screened in accordance with the Residential Design Codes by either:

- a. Fixed obscure or translucent glass to a height of 1.6 metres above finished floor level;
- b. Timber screens, external blinds, window hoods and shutters to a height of 1.6m above finished floor level that are at least 75% obscure;
- c. A minimum sill height of 1.6 metres as determined from the internal floor level; or
- d. An alternative method of screening approved by the City.

The required screening shall be thereafter maintained to the satisfaction of the City of Nedlands.

6. A Construction Management Plan shall be submitted and approved to the satisfaction of the City. The approved Construction Management Plan shall be observed at all times throughout the construction process to the satisfaction of the City.

PD46.21	Consideration of Development Application – Additions and Alterations to an Existing Single House at 6 Walpole Street, Swanbourne
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Committee	7 December 2021
Council	14 December 2021
Applicant	D4 Designs
Landowner	C Kapinkoff
Director	Tony Free – Director Planning & Development
Employee Disclosure under section 5.70 Local Government Act 1995	<p>The author, reviewers and authoriser of this report declare they have no financial or impartiality interest with this matter.</p> <p>There is no financial or personal relationship between City staff and the proponents or their consultants.</p> <p>Whilst parties may be known to each other professionally, this relationship is consistent with the limitations placed on such relationships by the Codes of Conduct of the City and the Planning Institute of Australia.</p>
Report Type Quasi-Judicial	When Council determines an application/matter that directly affects a person’s right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications and other decisions that may be appealable to the State Administrative Tribunal.
Reference	DA21-66822
Previous Item	Nil
Delegation	In accordance with the City’s Instrument of Delegation, Council is required to determine the application due to an objection being received.
Attachments	<ol style="list-style-type: none"> 1. Aerial image and zoning map 2. Site photos 3. Development plans
Confidential Attachments	<ol style="list-style-type: none"> 1. Submission

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon
 Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

CARRIED UNANIMOUSLY EN BLOC 13/-

Council Resolution / Committee Recommendation / Recommendation to Committee

In accordance with Clause 68(2)(b) of the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*, Council approves the development application in accordance with the plans date stamped 4 November 2021 for additions and alterations to an existing single house at 6 Walpole Street, Swanbourne, subject to the following conditions:

1. The development shall at all times comply with the application and the approved plans, subject to any modifications required as a consequence of any condition(s) of this approval.
2. All building works to be carried out under this development approval are required to be contained within the boundaries of the subject lot.
3. Prior to occupation of the development, the walls on or near the boundary are to be finished externally to the same standard as the rest of the development in:
 - a. Face brick;
 - b. Painted render;
 - c. Painted brickwork; or
 - d. Other clean finish as specified on the approved plans.

and maintained thereafter to the satisfaction of the City of Nedlands.

4. Prior to occupation of the development, fences within the primary street setback area shall be visually permeable above 1.2m in height from natural ground level, in accordance with the Residential Design Codes and to the satisfaction of the City of Nedlands.
5. Prior to occupation or use of the development, the existing vehicular crossover is to be upgraded to the City's specifications. Any redundant portions of the existing vehicular crossover(s) are to be removed and the kerbing, verge, and footpath (where relevant) reinstated to the specification and satisfaction of the City of Nedlands.

PD47.21	Consideration of Development Application - Single House at 15 Greenville Street, Swanbourne
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Committee	7 December 2021
Council	14 December 2021
Applicant	Zazen Building & Design
Landowner	T Falkner
Director	Tony Free – Director Planning & Development
Employee Disclosure under section 5.70 Local Government Act 1995	<p>The author, reviewers and authoriser of this report declare they have no financial or impartiality interest with this matter.</p> <p>There is no financial or personal relationship between City staff and the proponents or their consultants.</p> <p>Whilst parties may be known to each other professionally, this relationship is consistent with the limitations placed on such relationships by the Codes of Conduct of the City and the Planning Institute of Australia.</p>
Report Type Quasi-Judicial	When Council determines an application/matter that directly affects a person’s right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications and other decisions that may be appealable to the State Administrative Tribunal.
Reference	DA21-66989
Previous Item	Nil
Delegation	In accordance with the City’s Instrument of Delegation, Council is required to determine the application due to an objection being received.
Attachments	<ol style="list-style-type: none"> 1. Aerial Image and Zoning Map 2. Development Plans
Confidential Attachments	<ol style="list-style-type: none"> 1. Submission

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon
 Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

CARRIED UNANIMOUSLY EN BLOC 13/-

Council Resolution / Committee Recommendation / Recommendation to Committee

In accordance with Clause 68(2)(b) of the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*, Council approves the development application received on 2 August 2021 in accordance with amended plans date stamped 4 November 2021 for a single house at 15 Greenville Street, Swanbourne, subject to the following conditions:

1. The development shall at all times comply with the application and the approved plans, subject to any modifications required as a consequence of any condition(s) of this approval.
2. Prior to occupation of the development, landscaping is to be planted and maintained in accordance with the approved plans, or any modifications approved thereto, for the lifetime of the development thereafter, to the satisfaction of the City of Nedlands
3. All building works to be carried out under this development approval are to be contained within the boundaries of the subject lot.
4. Prior to occupation of the development the external finish of the parapet walls is to be the same standard as the rest of the development or in:
 - a. Face brick;
 - b. Painted render;
 - c. Painted brickwork; or
 - d. Other clean material as specified on the approved plansand maintained thereafter to the satisfaction of the City of Nedlands.
5. All stormwater from the development, which includes permeable and non-permeable areas shall be contained onsite.
6. Prior to occupation of the development, all privacy screens and obscured windows as shown on the approved plans shall be provided to prevent overlooking in accordance with the Residential Design Codes by either:
 - a. Fixed obscured or translucent glass to a height of 1.60 metres above finished floor level; or
 - b. Timber screens, external blinds, window hoods and shutters to a height of 1.6m above finished floor level that are at least 75% obscure;
 - c. A minimum sill height of 1.60 metres as determined from the internal floor level; or
 - d. An alternative method of screening approved by the City of Nedlands.

The required screening shall be thereafter maintained to the satisfaction of the City of Nedlands.

12.3 Corporate & Strategy Report No’s CPS20.21 to CPS22.21 (copy attached)

Note: Regulation 11(da) of the *Local Government (Administration) Regulations 1996* requires written reasons for each decision made at the meeting that is significantly different from the relevant written recommendation of a committee or an employee as defined in section 5.70, but not a decision to only note the matter or to return the recommendation for further consideration.

CPS20.21	Update and New Lease for Floreat Community Pre-Kindy Inc.
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Committee	7 December 2021
Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Ed Herne – Director Corporate & Strategy
Attachments	1. Floreat Community Pre-Kindy Inc. - Proposal
Confidential Attachments	Nil.

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon
 Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

CARRIED UNANIMOUSLY EN BLOC 13/-

Council Resolution / Committee Recommendation

Council:

- 1. approves an exclusive use lease for portion of the 25 Strickland Street, Mount Claremont site between the City of Nedlands and Floreat Community Pre-Kindy Inc. consistent with the key terms as noted within this report;**
- 2. authorises the CEO and Mayor to execute the lease agreement and apply the City’s Common Seal; and**
- 3. installs the temporary fence required for additional child safety to a maximum of \$2,500.**

Recommendation to Committee

Council:

1. approves an exclusive use lease for portion of the 25 Strickland Street, Mount Claremont site between the City of Nedlands and Floreat Community Pre-Kindy Inc. consistent with the key terms as noted within this report. and;
2. authorises the CEO and Mayor to execute the lease agreement and apply the City's Common Seal.

CPS21.21	Non-Exclusive Licence to Jeavons Pty Ltd
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Committee	7 December 2021
Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Ed Herne – Director Corporate & Strategy
Attachments	1. Futuro Proposal
Confidential Attachments	Nil.

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Coghlan

Seconded – Councillor Hodsdon

That the Recommendation to Council be adopted.

(Printed below for ease of reference)

CARRIED 11/2
(Against: Crs. Bennett & Mangano)

Council Resolution / Committee Recommendation / Recommendation to Committee

Council:

- 1. approves a non-exclusive use licence for portion of Reserve 53485 between the City of Nedlands and Jeavons Pty Ltd consistent with the key terms as noted within this report. and;**
- 2. subject to the Minister for Lands' Consent, authorises the CEO and Mayor to execute the non-exclusive licence agreement and apply the City's Common Seal.**

CPS22.21	List of Accounts Paid – November 2021
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Committee	7 December 2021
Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Ed Herne - Director Corporate & Strategy
Attachments	1. Creditor Payment Listing – November 2021; and 2. Credit Card and Purchasing Card Payments November 2021
Confidential Attachments	Nil.

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon
Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.
(Printed below for ease of reference)

CARRIED UNANIMOUSLY EN BLOC 13/-

Council Resolution / Recommendation to Council

Council receives the List of Accounts Paid for the month of November 2021 as per attachments.

Committee Recommendation

That the item be adjourned to the Council Meeting of 14 December 2021.

Recommendation to Committee

Council receives the List of Accounts Paid for the month of November 2021 as per attachments.

12.4 Technical Services Report No's TS12.21 to TS15.21 (copy attached)

Note: Regulation 11(da) of the *Local Government (Administration) Regulations 1996* requires written reasons for each decision made at the meeting that is significantly different from the relevant written recommendation of a committee or an employee as defined in section 5.70, but not a decision to only note the matter or to return the recommendation for further consideration.

TS12.21	Introduction of Food Organic Green Organic (FOGO) Bin Service for Residential Properties
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Committee	7 December 2021
Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Andrew Melville – A/Director Technical Services
Attachments	1. Adopted City of Nedlands Waste Plan 2. Endorsement Letter from Department of Water and Environmental Regulation dated 9 March 2021
Confidential Attachments	Nil.

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon
Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.
(Printed below for ease of reference)

CARRIED UNANIMOUSLY EN BLOC 13/-

Council Resolution / Committee Recommendation / Recommendation to Committee

Council:

- 1. approves the change to a weekly FOGO bin service and alternate fortnightly waste and recycling bin collection service from 7 November 2022;**

- 2. approves the bin lid changeover for residential waste bins to comply with the State Government's Better Bins Plus funding grant conditions; and**
- 3. agrees to include funding for bin stock replacement or any other related infrastructure/service changes relating to the FOGO bin service implementation within the upcoming 2022/23 Annual Budget.**

TS13.21	Hamilton Park Enviro-Scape Master Plan
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Committee	7 December 2021
Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Andrew Melville – Acting Director Technical Services
Attachments	1. Hamilton Park Enviro-scape Master Plan
Confidential Attachments	Nil.

Councillor Smyth – Proximity Interest

Councillor Smyth disclosed a proximity interest her interest being that that she owns and resides at 7 Norfolk Rise which is opposite Hamilton Park. Councillor Smyth declared that she would leave the room during discussion on this item.

Councillor Smyth left the meeting at 9.25pm.

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon
 Seconded – Councillor McManus

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

CARRIED UNANIMOUSLY 12/-

<p>Council Resolution / Committee Recommendation / Recommendation to Committee</p> <p>Council endorses the Hamilton Park Enviro-scape Master Plan concept plan.</p>

Councillor Smyth returned to the meeting at 9.26pm.

TS14.21	Perth Children’s Hospital Foundation Proposal to Fund Development of a Community Park
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Committee	7 December 2021
Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Andrew Melville – Acting Director Technical Services
Attachments	1. Letter of offer from Perth Children’s Hospital Foundation
Confidential Attachments	Nil.

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon
 Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

CARRIED UNANIMOUSLY EN BLOC 13/-

Council Resolution / Committee Recommendation

Council instructs the CEO to inform the Perth Children’s Hospital Foundation (PCHF) that Council is not prepared to accept at this time, their offer (dated 15 July 2021) to provide funding to design and develop a community park adjacent to the new WA Children’s Hospice site in Allen Park, Swanbourne for the following reasons:

1. The resourcing implication of the project management and procurement within the citywide resourcing priorities has not been assessed.
2. The financial implication of the ongoing maintenance within the citywide funding priorities has not been established.
3. The risk management profile within the Allen Park precinct and the adjoining bushfire risk zone has not been adequately assessed in terms of risk to life and property assets.
4. The City requires more time to:

- a. assess the impact of the proposed community park, adjacent to the new WA Children's Hospice in Allen Park, Swanbourne, in terms of the Allen Park Master Plan 2017;**
- b. undertake a community engagement process prior to the design of the community park; and**
- c. develop a draft Memorandum of Understanding for Council's consideration, between the City and the Perth Children's Hospital Foundation that reflects the offer to fund the design and development of a community park.**

Recommendation to Committee

Council:

1. endorse the concept of a community park adjacent to the new WA Children's Hospice in Allen Park, Swanbourne.
2. endorses the requirement for the Allen Park Master Plan 2017 to be considered when developing a concept plan for the proposed community park;
3. instructs the CEO to undertake a community engagement process prior to the design of the community park; and
4. instructs the CEO to develop a draft Memorandum of Understanding for Council's consideration, between the City and the Perth Children's Hospital Foundation that reflects the offer to fund the design and development of a community park.

TS15.21	Project Deferral
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Committee	7 December 2021
Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Andrew Melville – Acting Director Technical Services
Attachments	Nil.
Confidential Attachments	Nil.

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Coghlan
 Seconded – Councillor Hodsdon

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

Councillor McManus left the meeting at 9.27pm and returned at 9.29pm.

CARRIED 9/4
(Against: Mayor Argyle Crs. Bennett Mangano & Combes)

Council Resolution / Committee Recommendation / Recommendation to Committee

That Council:

- 1. advises Main Roads Western Australia that in the 2021/22 financial year the City of Nedlands will not proceed with:**
 - a. Project 817 - The Avenue; and**
 - b. Project 2001 - Railway Road; and**
- 2. agrees to reduce the scope of works for Project 817 – The Avenue to crack sealing to prevent moisture penetration.**

13. Reports by the Chief Executive Officer

13.1 Governance Framework Policy and Meeting Schedule for 2022

Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
CEO	Bill Parker
Attachments	1. Draft Governance Framework Policy
Confidential Attachments	Nil.

Suspension of Standing Orders

Moved - Councillor Smyth

Seconded - Councillor Coghlan

That Standing Order No. 10.11(2) be suspended for the purpose of allowing more than 2 amendments.

CARRIED UNANIMOUSLY 13/-

Regulation 11(da) – Council agreed to minor amendments for accuracy and transparency.

Moved – Councillor Youngman

Seconded – Councillor McManus

That the Recommendation to Council be adopted subject to the Governance Framework Policy be amended as follows:

- 1. under Ordinary Council Meetings in the last paragraph replace the words “2pm on Friday” to “8.30pm on Thursday”;**
- 2. under Special Council Meetings replace the words “as soon as practicable after the CEO has convened the meeting” with “no less than 24 hours prior to the meeting, unless, in extenuating circumstances, agreed upon by CEO and the Presiding Member”;**
and
- 3. under Declaring Interests at Agenda Forums and Concept Forums add the following sentence at the end of paragraph one “A Council Member having left the room is not permitted to contact any person within the room until the meeting has moved to the next item of business”.**

Amendment

Moved - Councillor Senathirajah
Seconded - Councillor Amiry

That the Governance Framework Policy be amended as follows:

- 1. under Concept Forums replace “5.00pm” with “5.30pm” and in 4.3 replace “by three Council Members.” with “by two Council Members.”; and**

The AMENDMENT was PUT and was

**CARRIED 11/2
(Against: Crs. Brackenridge & Coghlan)**

- 2. under Ordinary Council Meetings in replace “final Tuesday” with “fourth Tuesday”**

The AMENDMENT was PUT and was

CARRIED UNANIMOUSLY 13/-

Amendment

Moved - Councillor Smyth
Seconded - Councillor Mangano

That under Ordinary Council Meetings in replace “6.00pm” with “6.30pm”.

The AMENDMENT was PUT and was

**Lost 5/8
(Against: Crs. Brackenridge Coghlan Senathirajah McManus
Youngman Combes Hodsdon & Wetherall)**

Amendment

Moved – Mayor Argyle
Seconded - Councillor Smyth

That under Ordinary Council Meetings in replace “6.00pm” with “7.00pm”.

The AMENDMENT was PUT and was

**Lost 5/8
(Against: Crs. Brackenridge Coghlan Senathirajah McManus Youngman
Combes Hodsdon & Wetherall)**

Put Motion

Moved - Councillor McManus

Seconded - Councillor Hodsdon

That the Motion be put.

CARRIED 8/5

(Against: Crs. Coghlan Senathirajah Smyth Bennett & Mangano)

The Substantive was PUT and was

CARRIED 10/3

(Against: Crs. Coghlan Bennett & Mangano)

Council Resolution

That Council:

- 1. adopt the Governance Framework Policy as per attachment 1 subject to under Concept Forums replace “5.00pm” with “5.30pm” and in 4.3 replace “by three Council Members.” with “by two Council Members.” and under Ordinary Council Meetings in replace “final Tuesday” with “fourth Tuesday” to apply from 1st January 2021; and**

- 2. adopt the Agenda Forum Dates Schedule for 2022 as per below:**

Tuesday	8 February 2022
Tuesday	8 March 2022
Tuesday	12 April 2022
Tuesday	10 May 2022
Tuesday	14 June 2022
Tuesday	12 July 2022
Tuesday	9 August 2022
Tuesday	13 September 2022
Tuesday	11 October 2022
Tuesday	8 November 2022
Tuesday	6 December 2022

- 3. adopt the Council Meeting Dates Schedule for 2022 as per below:**

Tuesday	22 February 2022
Tuesday	22 March 2022
Tuesday	26 April 2022
Tuesday	24 May 2022
Tuesday	28 June 2022
Tuesday	26 July 2022
Tuesday	23 August 2022
Tuesday	27 September 2022
Tuesday	25 October 2022
Tuesday	22 November 2022
Tuesday	13 December 2022

4. adopt the Audit & Risk Committee Meeting Dates Schedule for 2022 as per below:

Monday	28 February 2022
Monday	30 May 2022
Monday	29 August 2022
Monday	21 November 2022

5. adopt the Public Art Committee Meeting Dates Schedule for 2022 as per below:

Monday	7 February 2022
Monday	13 June 2022
Monday	12 September 2022
Monday	12 December 2022

Recommendation to Council

That Council:

1. adopt the Governance Framework Policy as per attachment 1 to apply from 1st January 2021; and

2. adopt the Agenda Forum Dates Schedule for 2022 as per below:

Tuesday	8 February 2022
Tuesday	8 March 2022
Tuesday	12 April 2022
Tuesday	10 May 2022
Tuesday	14 June 2022
Tuesday	12 July 2022
Tuesday	9 August 2022
Tuesday	13 September 2022
Tuesday	11 October 2022
Tuesday	8 November 2022
Tuesday	6 December 2022

3. adopt the Council Meeting Dates Schedule for 2022 as per below:

Tuesday	22 February 2022
Tuesday	22 March 2022
Tuesday	26 April 2022
Tuesday	24 May 2022
Tuesday	28 June 2022
Tuesday	26 July 2022
Tuesday	23 August 2022
Tuesday	27 September 2022
Tuesday	25 October 2022
Tuesday	22 November 2022
Tuesday	13 December 2022

4. adopt the Audit & Risk Committee Meeting Dates Schedule for 2022 as per below:

Monday 28 February 2022
Monday 30 May 2022
Monday 29 August 2022
Monday 21 November 2022

5. adopt the Public Art Committee Meeting Dates Schedule for 2022 as per below:

Monday 7 February 2022
Monday 13 June 2022
Monday 12 September 2022
Monday 12 December 2022

Executive Summary

In local government, a policy void can exist between the legislative requirements of the *Local Government Act 1995*, meeting procedure local laws and contemporary decision making. To fill this void, governance framework policies are often developed.

Upon commencement, Council adopted five (5) Key Responsibility Areas (KRA) for the Interim Chief Executive Officer (CEO). One of these KRAs was the development of a new Governance Framework Policy for the City of Nedlands.

This item recommends that Council adopt a Governance Framework Policy and meeting dates schedule for 2022.

Voting Requirement

Simple Majority.

Discussion/Overview

In local government, a policy void can exist between the legislative requirements of the *Local Government Act 1995*, meeting procedure local laws and contemporary decision making. To fill this void, governance framework policies are often developed.

Such a policy should seek to provide a transparent, participatory and statutorily compliant meeting framework in which:

- Council Members are engaged in the development of strategy and policy from initiation to adoption;

- Council Members are provided with accurate relevant and timely information by the Chief Executive Officer (CEO) to inform quality decision-making; and
- Community members can participate in the decision-making process and have access to information used to inform Council decisions.

The City of Nedlands currently has a governance framework that comprises:

- Councillor Briefings (1st and 3rd Tuesday of each month)
- Committee Meeting (2nd Tuesday of each month)
- Council Meeting (4th Tuesday of each month)

Since commencing in August 2021, the Chief Executive Officer (CEO) has identified improvement opportunities relating to the current governance framework. These include:

- The framework is 'unofficial' and not governed by policy
- Inefficiencies in dealing with applications and customer requests
- The Council Briefings have limited procedural controls
- Inconsistency in the decision-making process e.g. some items are presented directly to Council and bypass the briefing and committee process.

One of the key responsibilities of the Chief Executive Officer as defined by the *Local Government Act 1995* is to ensure that advice and information is available to the Council so that informed decisions can be made. It is therefore essential that the Council and the administration work together to establish a robust governance framework to ensure that this occurs.

The Draft Governance Framework Policy proposes the following changes to the existing framework:

1. Council Meetings

Ordinary Council Meetings will commence at 6pm rather than the current start time of 7pm. Council will not meet in October every second year to coincide with the Ordinary Election cycle to allow a thorough induction process for new Councillors.

2. Council Meeting Agenda Forums

Under the draft Policy, the Committee Meeting currently held on 2nd Tuesday of each month will be replaced with a Council Meeting Agenda Forum. The purpose of the Agenda Forum is for Council Members to ask questions and seek information in respect to items that are to be considered at the forthcoming Ordinary Council Meeting.

No debate is allowed, nor decisions made at Agenda Forums. Agenda Forums are open to the public.

Any items that are not listed on the Council Meeting Agenda Forum, must be treated as urgent business as provided for in section 3.10 of the *Standing Orders Local Law 2016*. This will alleviate the significant variance that currently exists between what is considered at the Whole of Committee of Council and the Council Meeting.

3. Concept Forums

Concept Forums will replace the existing Council Briefing Sessions to better align with the Department’s position on meetings occurring outside of the formal council meeting framework. The Policy seeks to address issues relating to accountability, openness, transparency, probity and integrity.

The Draft Policy introduces a forum in which Council Members can be actively involved and engaged in the development, review and performance measurement of the City’s policy and strategy framework on an ongoing basis. The Draft Policy also allows Council Members to be involved in agenda setting.

4. Dealing with Officer Recommendations and Council Motions

The draft policy provides clarity in terms of revised officer recommendations and the process applied when new information comes to hand. Additionally, the new policy seeks to provide a definition of materiality to further clarify what amendments need to be submitted to the CEO prior to the meeting.

The following is provided to assist in the understanding of the purpose for each session throughout the month:

Governance Framework Policy

A transparent, efficient, participatory, and statutorily compliant meeting framework.



First Tuesday of month
Concept Forum

Closed to public
5pm to 7pm

To discuss:

- complex matters
- review and performance measurement of strategies
- other matters supported by 3 Council Members.

Agenda, briefing, and discussion papers added to Councillor portal by COB Friday before 1st Tuesday of month.



Second Tuesday of month
Agenda Forum

Open to public
6pm start

- Opportunity for Council Members to ask questions and seek information on items to be considered at the forthcoming Ordinary Council Meeting.
- Members of the public may make presentations or ask questions on items contained within the agenda.

Agenda added to Councillor portal and City's website by COB Thursday before Agenda forum.



Third Tuesday of month
Concept Forum

Closed to public
5pm to 7pm

To discuss:

- complex matters
- review and performance measurement of strategies
- other matters supported by 3 Council Members.

Agenda, briefing, and discussion papers added to Councillor portal by COB Friday before 3rd Tuesday of month.



Fourth Tuesday of month*
Ordinary Council Meeting

Open to public
6pm start

- Council members to consider items on the agenda comprising of officer's reports and recommendations.
- Members of the public may make presentations or ask questions on items contained within the agenda.

Agenda added to Councillor portal and City's website by 2pm Friday before OCM

***December OCM is held on 2nd Tuesday of month | No OCM in January | No OCM in October of ordinary election year**

Key Relevant Previous Council Decisions:

Nil.

Consultation

The CEO prepared a discussion paper with regard to implementing a new governance framework at the City of Nedlands. The discussion paper was presented at a Councillor Briefing on 21 September 2021, with input received from Council Members in terms of what they would like to see within a new governance framework.

Taking into consideration the feedback received at the Councillor Briefing, the CEO prepared a draft Governance Framework Policy. The draft Governance Framework Policy was presented to Council Members at a Councillor Briefing on 2 November 2021.

During the Councillor Briefing, the CEO received feedback on the proposed Policy. Where possible, this feedback has been incorporated into the Draft Policy for Council consideration.

The matter has also been considered at two (2) Executive Management Team Meetings.

Comparisons of other Local Governments

The Executive Officer sent an email to the Local Government Governance Network to obtain information on other local governments who currently work under the proposed framework and whether they found it effective. The following information was received:

Local Government	Agenda Forum	Held	Feedback / opinion whether process is effective
City of Bayswater	Yes	One week prior to OCM	Yes
City of Subiaco	Yes	One week prior to OCM	Yes
City of Melville	Yes	One week prior to OCM	Yes
City of Belmont	Yes	One week prior to OCM	Yes
Town of Victoria Park	Yes	Two weeks prior to OCM	Yes
City of Bunbury	Yes	One week prior to OCM	Yes
Shire of Donnybrook Balingup	Yes	One week prior to OCM	Yes
Shire of Chittering	Yes	Wednesday before OCM	Yes
Shire of Toodyay	Yes	One week prior to OCM	Yes

In addition to the above, it is also noted that the following local governments have also applied the agenda forum approach:

1. City of Perth
2. Shire of Peppermint Grove
3. Town of Claremont

Information will be provided to the Community throughout January 2022 to assist the Community in understanding the new framework and the ways in which they are still able to participate in the Agenda Forums as they currently do.

Strategic Implications

How well does it fit with our strategic direction?

The new policy aligns with the Value - Great Governance and Civic Leadership as contained within the City of Nedlands Strategic Community Plan.

Great Governance and Civic Leadership

We value our Council's quality decision-making, effective and innovative leadership, transparency, accountability, equity, integrity and wise stewardship of the community's assets and resources. We have an involved community and collaborate with others, valuing respectful debate and deliberation.

Who benefits?

A transparent, efficient, participatory, and statutorily compliant meeting framework will benefit the community, elected members and the administration.

Does it involve a tolerable risk?

The City does not currently have a document governance framework. Having such a policy will reduce the risk associated with decisions being made with adequate levels of information.

Do we have the information we need?

Decisions must be based on robust evidence / data and analysis of all options.

Does this affect any CEO Key Result Areas?

The draft Governance Framework Policy is in response to Key Result Area 5 - Develop Governance Framework Policy.

Budget/Financial Implications

There are budget or financial implications in adopting this framework.

Conclusion

It is recommended that this new Governance Framework Policy be adopted to provide a transparent, efficient, participatory, and statutorily compliant meeting framework.



Governance Framework Policy

Council Policy Objective

To provide a transparent, efficient, participatory and statutorily compliant meeting framework in which:

- Council Members are engaged in the development of strategy and policy from initiation to adoption.
- Council Members are provided with accurate relevant and timely information by the Chief Executive Officer (CEO) to inform quality decision-making.
- Community members can participate in the decision-making process and have access to information used to inform Council decisions.

Council Policy Scope

This policy applies to Council Members, the Administration and community members participating in and informing the Council decision-making process.

Council Policy Statement

1. Ordinary Council Meetings

Ordinary Council Meetings shall be conducted in the Council Chamber on the final Tuesday of each month, commencing at 6:00pm, except in:

- a. December whereby the Ordinary Council Meeting will be conducted on the third Tuesday of that month.
- b. January whereby an Ordinary Council Meeting will not occur.
- c. October of an ordinary election year whereby an Ordinary Council Meeting will not occur.

The Agenda shall be made available to Council Members via the Councillor Portal and to the public via the City's website no later than 2pm on the Friday immediately preceding the meeting.

2. Special Council Meetings

Special Council Meetings shall be conducted in the Council Chamber.

Agendas for Special Council Meetings shall be made available to Council Members via the Councillor Portal and to the public via the City's website as soon as practicable after the CEO has convened the meeting.



3. Council Meeting Agenda Forums

Agenda Forums shall be conducted in the Council Chamber on the second Tuesday of each month commencing at 6:00pm.

The purpose of the Agenda Forum is for Council Members to ask questions and seek information in respect to items that are to be considered at the forthcoming Ordinary Council Meeting.

Agenda Forums shall be chaired by the Mayor, in the absence of the Mayor the Deputy Mayor, and otherwise by resolution of those Council Members present.

No debate shall be allowed, nor decisions made at Agenda Forums.

Agenda Forums shall be open to the public except for confidential items.

Agendas shall be made available to Council Members via the Councillor Portal and to the public via the City's website no later than close of business on the Thursday immediately preceding each Agenda Briefing.

Members of the public may make presentations or ask questions on items contained within the agenda. Presentations are limited to 5 minutes.

The agenda shall comprise all officers' reports and recommendations that will be given consideration at the Ordinary Council Meeting in the same month.

With the exception of the monthly financial, investment and list of accounts for payment reports, any items for consideration at the Ordinary Council Meeting that have not been listed on the agenda for the Agenda Forum must be treated as urgent business as provided for in section 3.10 of the *Standing Orders Local Law 2016*.

A general record is to be kept of the Agenda Forum noting attendance, requests for further information and interests disclosed.

4. Concept Forums

Concept Forums shall be conducted in the Meeting Room on the first and third Tuesday of each month commencing at 5pm and finishing no later than 7pm. The sessions provide an environment where Council Members and the Administration can meet to review and measure the performance of policy and strategy matters, and to discuss and consider complex, important and topical issues.



Concept Forums also provide an opportunity to discuss projects that are in the early planning stage and are sometime away from being presented to council for decision.

Concept Forums are closed to the public.

Concept Forums shall be chaired by the Mayor, in the absence of the Mayor the Deputy Mayor, and otherwise by resolution of those Council Members present.

Debating, collective decision making or revelation of one's intention to vote at a future Council meeting is not permitted. Expressing an opinion on matters under discussion is appropriate and welcome.

A general record is kept of the sessions by the CEO noting attendance, requests for further information and interests declared.

The two principal modes of communication at Concept Forums shall be information exchange and facilitated discussion.

4.1 Information Exchange

Staff, subject matter experts and relevant stakeholders will inform Council Members on complex, important and topical issues both strategic and operational.

- a) Staff must ensure that Council Members are provided sufficient time in which to ask questions, seek clarification and provide feedback on the subject matter; and
- b) All items must be supported by briefing papers providing enough detail to orientate and prepare Council Members on the subject matter so as to stimulate discussion and information exchange.

4.2 Facilitated Discussion

A forum in which Council Members can be actively involved and engaged in the development, review and performance measurement of the City's policy and strategy framework on an ongoing basis.

- a) All discussions are to be facilitated by either an appropriately qualified staff member or subject matter expert;
- b) Feedback from the discussion must be recorded and utilised by staff to inform and guide the preparation of draft strategy and policy documents that will form the basis of future Council decision making and community engagement processes; and



- c) All discussions must be informed by a discussion paper containing sufficient information and background material to enable an Council Member to actively and effectively participate in discussion and the facilitated distillation of key themes.

4.3 Agenda setting for Concept Forums

The agenda will be set by the CEO but guided by the following:

- a) Complex matters which are considered by the CEO to be topical, important and deserving of more scrutiny by, and communication with Council Members.
- b) Matters relating to the development, review and performance measurement of strategies contained within or generated by the City's Integrated Strategic Planning Framework. Matters relating to the development and review of Council Policies as provided for in the Council Policy Framework.
- c) Other matters of a similar nature supported for inclusion on the agenda by at least three Council Members.

The Concept Forum Agenda containing Briefing Papers and Discussion Papers shall be made available to Council Members via the Councillor Portal on or before the close of business on the Friday immediately preceding the Concept Forum.

5. Declaring Interests at Agenda Forums and Concept Forums

Council Members having a direct or indirect financial interest or proximity interest in a matter listed for discussion should declare that interest and leave the room for the duration of discussion on that matter.

Council Members having an impartiality interest in a matter listed for discussion should declare that interest however there is no requirement to leave the room.

6. Dealing with Officer Recommendations and Council Motions

6.1 Revised Officer Recommendations

Additional information may emerge, or circumstances may change with regards to items contained within the Ordinary Council Meeting Agenda. In such circumstances, an officer may put forward a revised officer recommendation.

The CEO is to ensure that the revised recommendation is supported by the new information or circumstances that necessitated the change. This would include any material impacts that the revised recommendation might have upon the implications contained within the original officer's report. The CEO must make



the revised recommendation and supporting information available as soon as possible.

6.2 Alternate Motions and Material Amendments

In accordance with the *Standing Orders Local Law 2017*, alternate motions and material amendments must be submitted by Council Members in writing to the CEO and received on or before 12 noon on the day before each Council meeting.

Alternate motions either negate or change the intent of the original motion.

Material amendment means any amendment, modification or supplement to an original motion that:

- (i) increases or decreases a financial commitment by more than 5% of the project budget being considered
- (ii) amends a key milestone or delivery date
- (iii) requires the commitment of additional resources
- (iv) Adds, amends or removes a condition or advice note

The CEO is to ensure that alternate motions and material amendments along with an officer's response to the motion or material amendment is made available electronically as soon as possible and in hard copy on commencement of the subject meeting. The officer's response is to advise of any material changes that the alternate motion or material amendment might have upon the implications contained within the original officer's report.

The response may also contain an officer's recommendation in support, opposition or otherwise of the alternate motion or material amendment.

Alternate motions and material amendments shall be considered by Council in ascending order according to the time, then date of receipt by the CEO.

7. Representation on Council Committees, Regional Local Governments and External Committees

Nomination of Elected Members to Council Committees, Regional Local Governments and External Committees shall take place at a Special Meeting of Council convened for the purpose of electing members to these groups as soon as is practicable after each local government election.



External Committees

Name	Role/Objective	Number of Council Members
Audit & Risk Committee	To oversee the risk management, internal control, legislative compliance and external audit processes of the City, including receipt of the auditors statements and management reports.	Mayor & four Council Members one from each ward
Chief Executive Officer Performance Review Committee	To undertake an annual review of the performance of the Chief Executive Officer as required by Section 5.38 of the Local Government Act 1995 and establish annual performance objectives for the Chief Executive Officer	Mayor & four Council Members one from each ward
Chief Executive Officer Recruitment & Selection Committee	<p>The CEO Recruitment and Selection Committee is to be an interim Committee for the life of the CEO recruitment and selection processes.</p> <p>The CEO Recruitment and Selection Committee will coordinate the end-to-end recruitment process, including working with an Executive Search consultancy as required to advertise for and search and</p>	Mayor & four Council Members one from each ward



	select appropriate candidates.	
Public Art Committee	To ensure that the City of Nedlands includes artworks of a high standard in the public domain.	Mayor & four Council Members one from each ward

Internal Working Groups

Name	Role/Objective	Number of Council Members
Community Working Group	<p>The CWG will perform the vital role of being a conduit between the Council and the community and helping to inform and identify local community priorities in the review and formulation of local planning policies and relevant planning instruments.</p> <p>The objective is to engage directly with community representatives on key issues and areas of interest in developing local planning policies in an impartial manner.</p>	One Council Member Delegate One Council Member Deputy Delegate Twelve Community Members
Site Assessment Working Group	<p>The objectives of the SAWG are to:</p> <ul style="list-style-type: none"> Foster stakeholder and community awareness and understanding of the proposed development in Allen Park; 	One Council Member Delegate One Deputy Council Member Delegate



	<ul style="list-style-type: none"> • Discuss any required variation to the Allen Park Master Plan. • Foster the City of Nedlands' awareness of community concerns and aspirations for the respective residence proposal at Allen Park and regularly report the results of this engagement to Council. • Obtain and provide local input and knowledge into the area as part of the review process. • Collaborate and communicate with other parties to facilitate understanding of the issues. • To provide the provision of feedback to the City on the project development. <p>The SAWG is an advisory group, not a decision-making group. Decisions relating to the final development of Allen Park are the responsibility of City of Nedlands Council and the State Government.</p>	
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External Committees & Panels

Name	Role/Objective	Number of Council Members
WALGA Central Metropolitan Zone	To participate in political advocacy and for services to meet the needs of WALGA members.	Two Council Member Delegates Two Council Member Deputy Delegates
Development Assessment Panel	To determine mandatory planning applications with a value over \$20 million and applicants who have opted-in for assessment by the JDAP.	Two Local Members Two Alternate Local Members
Lake Claremont Committee	The Committee was established to prepare and implement a Management Plan for the Lake. Lake Claremont Committee, with community participation, ensures that they Lake is Managed by the Town of Claremont, as a healthy natural seasonal lake for both conservation and recreational purposes.	One Council Member Delegate One Deputy Council Member Delegate
Metropolitan Regional Road Group	The Agenda should include an item to review all current funded projects. Quarterly Expenditure Reports are distributed by MRWA to each Local Government and the respective Sub-Group Technical	One Council Member Delegate One Council Member Deputy Delegate



	Representatives to assist with the review. Local Governments shall provide an update on projects and report any projects that are at risk.	
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8. Policy Review

This performance of this Policy shall be reviewed 6 months after implementation.

13.2 Annual Financial Report for Year Ended 30 June 2021

Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Ed Herne - Director Corporate & Strategy
Attachments	1. 2020-21 Annual Financial Report; 2. 2020-21 Audit Representation Letter. 3. 2020-21 Audit Opinion
Confidential Attachments	Nil.

Councillor Coghlan left the meeting at 10.11pm.

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor McManus
Seconded – Councillor Wetherall

That the Recommendation to Council be adopted.
(Printed below for ease of reference)

Councillor Coghlan returned to the meeting at 10.13pm.

CARRIED 11/2
(Against: Crs. Bennett & Mangano)

Council Resolution / Recommendation to Council

That Council:

- 1. accepts the Financial Report for the City of Nedlands for the year ended 30 June 2021;**
- 2. accepts the 2021 Audit Opinion as presented.**

Executive Summary

The Annual Financial Report for the year ended 30 June 2021, together with the audit representation letter and audit opinion, is presented to Council to be received and be included as part of the City's Annual Report for presentation at the Annual Electors' Meeting.

Voting Requirement

Simple Majority.

Discussion/Overview

Background

Financial Performance

A brief overview of the City's financial performance for the 2020/21 financial year is provided below.

The City completed the 2020/21 year with a surplus net result of \$5.8m compared to the adopted budget surplus of \$0.9m. The overall favourable variance was mostly due to an underspend in Capital projects and higher revenue for the year.

Operating Revenue for the year totalled \$34.9m, which is higher than the budget target of \$33.6m for the year. This is mostly due to higher rates revenue, together with higher operating grants and general fees and charges.

Operating Expenditure marginally increased to \$31.9m compared to a budget of \$31.6m. This was mostly due to an overspend in Employee costs and Materials and Contracts offset by an underspend in utilities, depreciation and other expenditure.

Capital Works of \$5.9m were completed in 2020/21 compared to a budget of \$8.1m. This was mostly due to delays in projects.

The City's key financial ratios in Note 36 provide an overview of the financial performance of the City in 2020/21 compared with the previous two years. All the ratios are within recommended standard benchmarks set by the Department of Local Government, indicating sound financial health for the City.

	Target	2021 Actual	2020 Actual	2019 Actual
Current ratio	>1.10	1.50	1.18	0.98
Asset consumption ratio	>0.50	0.72	0.59	0.58
Asset renewal funding ratio	0.75 - 0.95	1.02	0.95	0.92
Asset sustainability ratio	0.9 - 1.10	1.36	1.61	2.33
Debt service cover ratio	>2.0	3.79	4.34	5.61
Operating surplus ratio	0.01 - 0.15	0.09	0.12	0.18
Own source revenue coverage ratio	>0.4	1.03	1.06	1.14

Key Relevant Previous Council Decisions

Nil.

Consultation

Nil.

Strategic Implications

How well does it fit with our strategic direction?

The Financial Report is required to comply with Local Government Act and regulations and supports the City in sound strategy and governance around its financial health.

The following legislation is adhered to:

Section 6.4 of the Local Government Act 1995

Regulation 36 of the Local Government (Financial Management)

Regulations 1996

Regulations 9 and 10 of the Local Government (Audit)

Regulations 1996

Who benefits?

The City and the Community.

Does it involve a tolerable risk?

There is no risk involved.

Do we have the information we need?

Not applicable.

Budget/Financial Implications

There are no financial implications to this report.

Conclusion

The audited financial report for the City of Nedlands for 2020/21 is recommended for approval.

CITY OF NEDLANDS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

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COMMUNITY VISION

Our City will be an environmentally-sensitive, beautiful and inclusive place.

Principal place of business:
71, Stirling Highway
Nedlands WA 6009

**CITY OF NEDLANDS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Nedlands for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the City of Nedlands at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 24th day of NOVEMBER 2021



Chief Executive Officer

William Parker

Name of Chief Executive Officer

CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
Rates	29(a)	24,724,235	24,247,233	24,367,185
Operating grants, subsidies and contributions	2(a)	2,162,126	1,720,700	2,293,237
Fees and charges	2(a)	7,699,409	6,648,238	7,099,852
Service charges		(19,966)	0	(204,464)
Interest earnings	2(a)	268,905	449,000	500,063
Other revenue	2(a)	132,711	513,831	490,161
		34,967,420	33,579,002	34,546,034
Expenses				
Employee costs		(14,396,659)	(13,828,798)	(13,890,564)
Materials and contracts		(11,089,161)	(11,012,036)	(10,139,596)
Utility charges		(882,938)	(889,500)	(881,896)
Depreciation on non-current assets	11(d)	(4,288,831)	(4,446,300)	(4,128,897)
Interest expenses	2(b)	(169,430)	(173,480)	(241,893)
Insurance expenses		(375,901)	(354,067)	(412,313)
Other expenditure	2(b)	(706,287)	(882,852)	(937,514)
		(31,909,207)	(31,587,033)	(30,632,673)
		3,058,213	1,991,969	3,913,361
Non-operating grants, subsidies and contributions	2(a)	2,256,281	2,180,879	2,174,522
Profit on asset disposals	11(a)	35,067	182	77,691
(Loss) on asset disposals	11(a)	0	(30,316)	(24,217)
Fair value adjustments to financial assets at fair value through profit or loss		5,172	0	2,305
		2,296,520	2,150,745	2,230,301
Net result for the period		5,354,733	4,142,714	6,143,662
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		5,354,733	4,142,714	6,143,662

This statement is to be read in conjunction with the accompanying notes.



CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
Revenue				
	2(a)			
Governance		104,963	255,881	253,900
General purpose funding		25,830,794	25,171,233	25,787,306
Law, order, public safety		377,391	282,500	400,106
Health		59,545	88,000	159,281
Education and welfare		2,083,015	1,798,300	1,943,721
Community amenities		3,993,694	4,002,954	3,618,105
Recreation and culture		935,369	735,350	1,400,353
Transport		165,454	159,818	153,415
Economic services		1,347,474	1,027,184	889,132
Other property and services		69,721	57,782	(59,285)
		34,967,420	33,579,002	34,546,034
Expenses				
	2(b)			
Governance		(3,318,649)	(3,289,234)	(2,597,806)
General purpose funding		(458,156)	(397,983)	(667,253)
Law, order, public safety		(916,601)	(983,399)	(1,000,422)
Health		(671,243)	(756,523)	(661,509)
Education and welfare		(2,465,249)	(2,389,187)	(2,441,082)
Community amenities		(5,804,452)	(5,667,480)	(4,766,093)
Recreation and culture		(7,840,095)	(8,218,286)	(8,881,821)
Transport		(4,362,998)	(4,608,684)	(4,478,937)
Economic services		(4,686,349)	(4,794,439)	(4,727,977)
Other property and services		(1,215,985)	(308,338)	(177,842)
		(31,739,777)	(31,413,553)	(30,400,742)
Finance Costs				
	2(b)			
Community amenities		(59,286)	(64,136)	(80,107)
Recreation and culture		(81,583)	(80,144)	(115,745)
Transport		(28,561)	(29,200)	(36,079)
		(169,430)	(173,480)	(231,931)
		3,058,213	1,991,969	3,913,361
Non-operating grants, subsidies and contributions	2(a)	2,256,281	2,180,879	2,174,522
Profit on disposal of assets	11(a)	35,067	182	77,691
(Loss) on disposal of assets	11(a)	0	(30,316)	(24,217)
Fair value adjustments to financial assets at fair value through profit or loss		5,172	0	2,305
		2,296,520	2,150,745	2,230,301
Net result for the period		5,354,733	4,142,714	6,143,662
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		5,354,733	4,142,714	6,143,662

This statement is to be read in conjunction with the accompanying notes.



CITY OF NEDLANDS
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021	2020
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	15,827,346	10,219,350
Trade and other receivables	6	1,954,644	2,183,318
Other financial assets	5(a)	4,298,665	6,277,329
Inventories	7	34,191	22,816
Contract assets	2(a)	13,500	33,686
Other assets	8	48,312	290,591
TOTAL CURRENT ASSETS		22,176,658	19,027,090
NON-CURRENT ASSETS			
Trade and other receivables	6	1,443,370	1,604,435
Other financial assets	5(b)	205,015	221,257
Property, plant and equipment	9	146,705,559	147,286,247
Infrastructure	10	92,642,616	90,302,381
Right-of-use assets	12(a)	4,998,461	5,039,912
TOTAL NON-CURRENT ASSETS		245,995,021	244,454,232
TOTAL ASSETS		268,171,679	263,481,322
CURRENT LIABILITIES			
Trade and other payables	14	7,573,268	6,186,122
Other liabilities	15	671,023	1,022,659
Lease liabilities	16(a)	64,310	52,999
Borrowings	17(a)	1,405,492	1,750,166
Employee related provisions	18	2,678,769	2,652,371
TOTAL CURRENT LIABILITIES		12,392,862	11,664,317
NON-CURRENT LIABILITIES			
Lease liabilities	16(a)	207,605	137,163
Borrowings	17(a)	2,708,993	4,114,485
Employee related provisions	18	161,190	264,987
Other provisions	14	93,181	47,251
TOTAL NON-CURRENT LIABILITIES		3,170,969	4,563,886
TOTAL LIABILITIES		15,563,831	16,228,203
NET ASSETS		252,607,848	247,253,119
EQUITY			
Retained surplus		87,333,105	81,399,623
Reserves - cash/financial asset backed	4	5,317,090	5,895,843
Revaluation surplus	13	159,957,653	159,957,653
TOTAL EQUITY		252,607,848	247,253,119

This statement is to be read in conjunction with the accompanying notes.



CITY OF NEDLANDS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/FINANCIAL ASSET BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2019		75,056,435	6,095,369	159,957,653	241,109,457
Comprehensive income					
Net result for the period		6,143,662	0	0	6,143,662
Total comprehensive income		6,143,662	0	0	6,143,662
Transfers from reserves	4	2,561,212	(2,561,212)	0	0
Transfers to reserves	4	(2,361,686)	2,361,686	0	0
Balance as at 30 June 2020		81,399,623	5,895,843	159,957,653	247,253,119
Comprehensive income					
Net result for the period		5,354,733	0	0	5,354,733
Total comprehensive income		5,354,733	0	0	5,354,733
Transfers from reserves	4	906,703	(906,703)	0	0
Transfers to reserves	4	(327,947)	327,947	0	0
Balance as at 30 June 2021		87,333,105	5,317,090	159,957,653	252,607,848

This statement is to be read in conjunction with the accompanying notes.



	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		25,232,316	24,497,464	23,395,781
Operating grants, subsidies and contributions		1,818,375	1,306,059	2,866,485
Fees and charges		7,736,502	6,648,238	7,099,852
Service charges		(19,966)	0	(204,464)
Interest received		268,905	449,000	500,063
Goods and services tax received		1,667,021	2,270,000	2,082,634
Other revenue		132,711	513,831	490,161
		<u>36,835,864</u>	<u>35,684,592</u>	<u>36,230,512</u>
Payments				
Employee costs		(14,467,132)	(13,628,799)	(13,652,282)
Materials and contracts		(9,433,355)	(10,970,948)	(8,664,330)
Utility charges		(882,938)	(889,500)	(881,896)
Interest expenses		(169,430)	(175,980)	(241,893)
Insurance paid		(375,901)	(354,067)	(412,313)
Goods and services tax paid		(1,808,907)	(2,300,000)	(1,764,049)
Other expenditure		(706,287)	(882,852)	(937,514)
		<u>(27,843,950)</u>	<u>(29,202,146)</u>	<u>(26,554,277)</u>
Net cash provided by operating activities	19	<u>8,991,914</u>	<u>6,482,446</u>	<u>9,676,235</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(582,018)	(2,443,660)	(1,721,433)
Payments for construction of infrastructure	10(a)	(5,334,657)	(5,610,994)	(5,430,933)
Payments for right of use assets		(157,176)		(25,672)
Non-operating grants, subsidies and contributions	2(a)	2,256,281	2,180,879	2,174,522
Proceeds from financial assets at amortised cost		1,991,900	17,500	(1,415,692)
Proceeds from financial assets at amortised cost - self supporting loans		8,178		10,183
Proceeds from sale of property, plant & equipment	11(a)	101,989	3,411,163	519,905
Proceeds from lease receivable		0		33,352
Net cash provided by (used in) investment activities		<u>(1,715,503)</u>	<u>(2,445,112)</u>	<u>(5,855,769)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(1,750,165)	(1,750,166)	(1,691,065)
Payments for principal portion of lease liabilities	16(b)	(75,171)	(38,987)	(80,474)
Recognition of new lease liabilities	16(b)	156,922		0
Net cash provided by (used in) financing activities		<u>(1,668,414)</u>	<u>(1,789,153)</u>	<u>(1,771,539)</u>
Net increase (decrease) in cash held		<u>5,607,997</u>	<u>2,248,181</u>	<u>2,048,927</u>
Cash at beginning of year		10,219,350	9,167,287	8,170,423
Cash and cash equivalents at the end of the year	19	<u><u>15,827,346</u></u>	<u><u>11,415,468</u></u>	<u><u>10,219,350</u></u>

This statement is to be read in conjunction with the accompanying notes.

CITY OF NEDLANDS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	30 (b)	3,238,997	997,619	1,604,417
		3,238,997	997,619	1,604,417
Revenue from operating activities (excluding rates)				
Governance		110,135	255,881	256,205
General purpose funding		1,106,559	924,000	1,420,121
Law, order, public safety		377,391	282,500	400,106
Health		59,545	88,000	159,281
Education and welfare		2,083,015	1,798,300	1,943,721
Community amenities		3,993,694	4,002,954	3,618,105
Recreation and culture		935,369	735,350	1,400,353
Transport		165,454	159,818	153,415
Economic services		1,347,474	1,027,184	889,132
Other property and services		104,788	57,964	18,406
		10,283,424	9,331,951	10,258,845
Expenditure from operating activities				
Governance		(3,318,649)	(3,289,234)	(2,597,806)
General purpose funding		(458,156)	(397,983)	(667,253)
Law, order, public safety		(916,601)	(983,399)	(1,000,422)
Health		(671,243)	(756,523)	(661,509)
Education and welfare		(2,465,249)	(2,389,187)	(2,441,082)
Housing		0	0	0
Community amenities		(5,863,738)	(5,731,616)	(4,846,200)
Recreation and culture		(7,921,678)	(8,298,430)	(8,997,566)
Transport		(4,391,559)	(4,637,884)	(4,515,016)
Economic services		(4,686,349)	(4,794,439)	(4,727,977)
Other property and services		(1,215,985)	(338,654)	(202,059)
		(31,909,207)	(31,617,349)	(30,656,890)
Non-cash amounts excluded from operating activities	30(a)	4,422,232	4,476,434	3,710,881
Amount attributable to operating activities		(13,964,554)	(16,811,345)	(15,082,747)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	2,256,281	2,180,879	2,174,522
Proceeds from disposal of assets	11(a)	101,989	3,411,163	519,905
Proceeds from financial assets at amortised cost - self supporting loans		8,178	0	10,183
Proceeds on disposal of financial assets at amortised cost		0	17,500	0
Purchase of property, plant and equipment	9(a)	(582,018)	(2,443,660)	(1,721,433)
Purchase and construction of infrastructure	10(a)	(5,334,657)	(5,610,994)	(5,430,933)
Right of use of asset	12(a)	(157,176)	0	(25,672)
		(3,707,403)	(2,445,112)	(4,473,429)
Amount attributable to investing activities		(3,707,403)	(2,445,112)	(4,473,429)
FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(1,750,165)	(1,750,166)	(1,691,065)
Payments for principal portion of lease liabilities	16(b)	(75,171)	(38,987)	(80,474)
Transfers to reserves (restricted assets)	4	(327,947)	(4,524,113)	(2,361,686)
Transfers from reserves (restricted assets)	4	906,703	2,299,388	2,561,212
Amount attributable to financing activities		(1,246,580)	(4,013,878)	(1,572,013)
Surplus/(deficit) before imposition of general rates		(18,918,537)	(23,270,335)	(21,128,189)
Total amount raised from general rates	29(a)	24,724,235	24,247,233	24,367,185
Surplus after imposition of general rates	30(b)	5,805,698	976,898	3,238,996

This statement is to be read in conjunction with the accompanying notes.

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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. There are no Trust Funds held by the City.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates

It is not expected these standards will have an impact on the financial report.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source

Revenue Category	Nature of goods and services	Timing of revenue recognition until 30 June 2019	Timing of revenue recognition 1 July 2019
Rates	General Rates	When rates notice is issued	When rates notice is issued
Service charges	Underground Power, charge for specific service	When rates notice is issued	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	On receipt of funds.	Income based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	On receipt of funds.	Capital grants are recognised as income based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants without specific performance obligations	General appropriations and contributions with no reciprocal commitment	On receipt of funds.	When assets are controlled
Fees and charges	<ul style="list-style-type: none"> · Building, planning, development, and animal management, having the same nature as a license regardless of naming. · Compliance safety check · Regulatory Food, Health and safety · Kerbside collection service · Halls and facilities · Library fees, reinstatements and private works · Art course fees · Fines issued for breaches of local laws 	When fee or charge is raised in relation as event or service occurring, or upon receipt of funds.	At a point in time(or over a relatively short period of time) when the services have been provided and payments are received
Other Revenue	Insurance claims, Commissions on Licensing and ticket sales	When significant risks and rewards of ownership transfer to the purchaser and can be measured reliably, or upon receipt of funds. Fee or charge is raised in relation as event or service occurring, or upon receipt of funds.	At a point in time when the goods have been transferred and payments are received, or upon receipt of funds.

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
Governance	3,049	20,000	4,106
General purpose funding	764,727	363,000	786,478
Law, order, public safety	31,844	0	31,116
Education and welfare	1,063,419	1,037,800	1,099,315
Recreation and culture	52,548	27,300	112,627
Transport	111,230	80,000	96,068
Economic services	80,753	140,000	153,641
Other property and services	54,556	52,600	9,886
	2,162,126	1,720,700	2,293,237
Non-operating grants, subsidies and contributions			
Recreation and culture	0	48,867	58,670
Transport	2,256,281	2,132,012	2,115,852
	2,256,281	2,180,879	2,174,522
Total grants, subsidies and contributions	4,418,407	3,901,579	4,467,759
Fees and charges			
Governance	91,162	75,000	263,817
General purpose funding	86,825	95,000	119,420
Law, order, public safety	345,547	70,000	356,103
Health	58,044	45,000	70,231
Education and welfare	1,019,596	758,500	715,356
Community amenities	3,962,499	4,001,454	3,618,102
Recreation and culture	844,635	678,400	1,088,545
Transport	88,793	80,000	57,166
Economic services	1,202,243	839,884	753,861
Other property and services	65	5,000	57,251
	7,699,409	6,648,238	7,099,852

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2021 Actual \$	2021 Budget \$	2020 Actual \$
Contracts with customers and transfers for recognisable non-financial assets			
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the City was recognised during the year for the following nature or types of goods or services:			
Fees and charges	7,219,017	6,200,935	6,149,110
Other revenue	121,959	503,078	330,983
Non-operating grants, subsidies and contributions	2,256,281	2,180,879	2,174,522
	9,597,257	8,884,892	8,654,615
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the City is comprised of:			
Revenue from contracts with customers included as a contract liability at the start of the period	671,023	0	1,022,659
Revenue from contracts with customers recognised during the year	6,669,953	6,704,013	5,457,434
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	2,256,281	2,180,879	2,174,522
	9,597,257	8,884,892	8,654,615
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:			
Trade and other receivables from contracts with customers	6	855,456	811,770
Contract assets		13,500	33,686
Contract liabilities from contracts with customers	15	(671,023)	(1,022,659)

Contract assets primarily relate to the City's right to consideration for work completed but not billed at 30 June 2021.

Assets associated with contracts with customers were not subject to an impairment charge.

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

CITY OF NEDLANDS
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FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates	24,724,235	24,247,233	24,367,185
Statutory permits and licences	137,883	81,653	492,661
Fines	342,509	365,650	458,081
	25,204,627	24,694,536	25,317,927

Other revenue

Reimbursements and recoveries	10,752	10,753	159,178
Other	121,959	503,078	330,983
	132,711	513,831	490,161

Interest earnings

Financial assets at amortised cost - self supporting loans	2,203	2,259	2,680
Interest on reserve funds	28,249	110,000	104,817
Rates instalment and penalty interest (refer Note 29(e))	166,540	174,000	215,994
Other interest earnings	71,913	162,741	176,572
	268,905	449,000	500,063

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Auditors remuneration				
- Audit of the Annual Financial Report		45,000	45,000	80,000
- Other services		10,000	9,600	4,500
		55,000	54,600	84,500
Interest expenses (finance costs)				
Borrowings	17(b)	164,187	172,115	235,313
Lease liabilities	16(b)	5,243	1,365	6,581
		169,430	173,480	241,894
Other expenditure				
Impairment loss on trade and other receivables		10,432	29,500	152,517
Sundry expenses		695,855	853,352	784,997
		706,287	882,852	937,514

3. CASH AND CASH EQUIVALENTS

NOTE	2021 \$	2020 \$
Cash at bank and on hand	11,217,687	6,682,574
Term deposits	4,609,659	3,536,776
Total cash and cash equivalents	15,827,346	10,219,350
Restrictions		
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:		
- Cash and cash equivalents	4,506,328	2,893,379
- Financial assets at amortised cost	4,281,982	6,273,882
- Bonds & Retention Funds	2,800,200	2,248,759
	8,788,310	9,167,261

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	4	5,317,087	5,895,843
Contract liabilities from contracts with customers	15	671,023	1,022,659
Bonds & Retention Funds	33	2,800,200	2,248,759
Total restricted assets		8,788,310	9,167,261

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

CITY OF NEDLANDS
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FOR THE YEAR ENDED 30 JUNE 2021

4. RESERVES - CASH/FINANCIAL ASSET BACKED

	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance	2021 Budget Opening Balance	2021 Budget Transfer to	2021 Budget Transfer (from)	2021 Budget Closing Balance	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Plant Replacement Reserve	34,483	198	0	34,681	34,851	349	(35,200)	0	34,000	483	0	34,483
(b) Reserves cash backed - City Development Reserve	273,662	1,471	(200,000)	75,133	276,258	2,763	(200,000)	79,021	367,068	6,594	(100,000)	273,662
(c) Reserves cash backed - North Street Reserve	373,517	1,975	(239,172)	136,320	379,639	3,796	(200,000)	183,435	760,605	12,912	(400,000)	373,517
(d) Reserves cash backed - Welfare Reserve	693,688	2,529	0	696,217	697,194	6,972	0	704,166	484,909	208,779	0	693,688
(e) Reserves cash backed - Service Reserve	211,237	989	0	212,226	212,757	2,128	0	214,885	207,568	3,669	0	211,237
(f) Reserves cash backed - Insurance Reserve	65,123	264	0	65,387	65,702	657	0	66,359	64,099	1,024	0	65,123
(g) Reserves cash backed - Waste Management Reserve	1,081,804	105,879	0	1,187,683	1,086,802	110,868	0	1,197,670	962,682	119,122	0	1,081,804
(h) Reserves cash backed - Building Replacement Reserve	745,214	92,058	(364,000)	473,272	750,106	95,651	(364,000)	481,757	718,057	101,157	(74,000)	745,214
(i) Reserves cash backed - Swanbourne Development Reserve	134,467	469	0	134,936	135,315	1,353	0	136,668	132,008	2,459	0	134,467
(j) Reserves cash backed - Public Art Reserve	97,377	494	0	97,871	94,386	944	(50,000)	45,330	210,866	44,511	(158,000)	97,377
(k) Reserves cash backed - Business System Reserve	550,620	2,954	0	553,574	552,809	5,528	(500,000)	58,337	295,424	255,196	0	550,620
(l) Reserves cash backed - All Abilities Play Space	280,467	99,859	(66,000)	314,326	277,496	101,175	(66,000)	312,671	193,262	101,205	(14,000)	280,467
(m) Reserves cash backed - Underground Power Projects	769,990	3,879	(25,848)	748,021	777,068	1,683,566	(872,505)	1,588,129	370,166	1,480,664	(1,080,840)	769,990
(n) Reserves cash backed - Major Projects	584,194	3,242	0	587,436	580,884	2,496,680	0	3,077,564	1,294,655	23,911	(734,372)	584,194
(o) Reserves cash backed - Lawler Park	0	11,687	(11,683)	4	0	11,683	(11,683)	0	0	0	0	0
	5,895,843	327,947	(906,703)	5,317,087	5,921,267	4,524,113	(2,299,388)	8,145,992	6,095,369	2,361,686	(2,561,212)	5,895,843

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Plant Replacement Reserve	On-going	To fund replacement of plant and equipment so that the cost is spread over a number of years.
(b) Reserves cash backed - City Development Reserve	On-going	To fund improvement and purchase of property, plant and equipment.
(c) Reserves cash backed - North Street Reserve	On-going	To fund operational and capital costs of community and recreational facilities at Mt Claremont and Swanbourne, and infrastructure generally.
(d) Reserves cash backed - Welfare Reserve	On-going	To fund the operational and capital costs to welfare services.
(e) Reserves cash backed - Service Reserve	On-going	To fund purchase of property, purchase of land and for parking areas, expense of streets depots, town planning schemes, valuation and legal cost, items of works of an urgent nature such as drainage.
(f) Reserves cash backed - Insurance Reserve	On-going	To fund any excess that may arise from having a performance based workers compensation premium.
(g) Reserves cash backed - Waste Management Reserve	On-going	To fund replacement of rubbish bin stock so that the cost is spread over a number of years.
(h) Reserves cash backed - Building Replacement Reserve	On-going	To fund the upgrade and/or replacement of council buildings.
(i) Reserves cash backed - Swanbourne Development Reserve	On-going	To fund capital works in the Swanbourne area associated with the Swanbourne Masterplan, Set-up with proceeds of the insurance claim arising from the fire of council property in Swanbourne.
(j) Reserves cash backed - Public Art Reserve	On-going	To fund works of art in the City of Nedlands.
(k) Reserves cash backed - Business System Reserve	On-going	To fund council's business system.
(l) Reserves cash backed - All Abilities Play Space	On-going	To fund the annual operating and maintenance cost of the All Abilities Play Space
(m) Reserves cash backed - Underground Power Projects	On-going	To fund Underground Power Projects
(n) Reserves cash backed - Major Projects	On-going	To fund capital works from proceeds from sale of major assets
(o) Reserves cash backed - Lawler Park	30-Jun-21	To receive a donation from the Hackett Civic Association to fund the specific requests of the Association within Lawler Park, the specific request are for covered seating, an item of exercise equipment and a plaque acknowledging the donation

5. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Self supporting loans

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair value through profit and loss

Financial assets at amortised cost

Self supporting loans

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2021	2020
	\$	\$
Financial assets at amortised cost	4,298,665	6,277,329
	4,298,665	6,277,329
Other financial assets at amortised cost		
Term deposits	4,281,982	6,273,882
Self supporting loans	16,683	3,447
	4,298,665	6,277,329
(b) Non-current assets		
Financial assets at amortised cost	57,401	78,815
Financial assets at fair value through profit and loss	147,614	142,442
	205,015	221,257
Financial assets at amortised cost		
Self supporting loans	57,401	78,815
	57,401	78,815
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	147,614	142,442
	147,614	142,442

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 17(b) as self supporting loans.

Units in LG House Trust represents the equity the City of Nedlands has in the Local Government House Trust as a consequence of a contribution towards the cost of purchasing Local Government House. The total contribution by all Councils towards the cost of the WALGA building was \$582,000 of which the City of Nedlands contributed \$8,000. There are 620 units in the Local Government House Trust, 8 of which are held by the City of Nedlands.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The City classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the City has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 31.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	
Service charges receivable	
Lease Receivable	

Non-current

Pensioner's rates and ESL deferred	
Service charges receivable	
Lease Receivable	

2021	2020
\$	\$
606,717	1,004,284
855,456	811,770
362,757	220,871
(10,432)	(9,282)
88,346	105,253
51,800	50,422
1,954,644	2,183,318
458,741	470,734
542,853	640,126
441,776	493,575
1,443,370	1,604,435

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

When the City acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease. When the City is an intermediate lessor, it accounts for its interests in the head lease and sub-lease separately. It assesses the lease classification of a sub-lease with reference to the right-of-use asset arising from

The lease receivable relates to a property that the City has sub-leased to a third party. The City has classified the sub lease as a finance lease, because the sub-lease is for the whole of the remaining term of the head lease.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 31.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

7. INVENTORIES

Current

Fuel and materials

	2021	2020
	\$	\$
	34,191	22,816
	<u>34,191</u>	<u>22,816</u>
	22,816	15,727
Inventories expensed during the year	(115,523)	(149,824)
Reversal of write down of inventories to net realisable value	5,172	2,305
Additions to inventory	121,726	154,608
Balance at end of year	<u>34,191</u>	<u>22,816</u>

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Reversal of write down of inventories to net realisable value

Additions to inventory

Balance at end of year

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

8. OTHER ASSETS

Other assets - current

Prepayments

	2021	2020
	\$	\$
	48,312	290,591
	48,312	290,591

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

CITY OF NEDLANDS
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9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	111,635,000	1,256,080	31,100,722	143,991,802	143,991,802	695,809	2,501,419	147,189,030
Additions	0	21,445	817,468	838,913	838,913	130,058	752,463	1,721,433
(Disposals)	0	0	(6,327)	(6,327)	(6,327)	(653)	(459,451)	(466,431)
Depreciation (expense)	0	(48,007)	(670,566)	(718,573)	(718,573)	(119,874)	(319,339)	(1,157,786)
Balance at 30 June 2020	111,635,000	1,229,518	31,241,297	144,105,815	144,105,815	705,340	2,475,092	147,286,247
Comprises:								
Gross balance amount at 30 June 2020	111,635,000	1,372,656	46,030,803	159,038,459	159,038,459	2,779,757	6,549,765	168,367,981
Accumulated depreciation at 30 June 2020	0	(143,138)	(14,789,506)	(14,932,644)	(14,932,644)	(2,074,417)	(4,074,673)	(21,081,734)
Balance at 30 June 2020	111,635,000	1,229,518	31,241,297	144,105,815	144,105,815	705,340	2,475,092	147,286,247
Restated balance at 1 July 2020	111,635,000	1,229,518	31,241,297	144,105,815	144,105,815	705,340	2,475,092	147,286,247
Additions	0	0	350,178	350,178	350,178	121,792	110,048	582,018
(Disposals)	0	0	0	0	0	0	(66,923)	(66,923)
Depreciation (expense)	0	(54,292)	(703,157)	(757,449)	(757,449)	(98,990)	(239,344)	(1,095,783)
Balance at 30 June 2021	111,635,000	1,175,226	30,888,318	143,698,544	143,698,544	728,142	2,278,873	146,705,559
Comprises:								
Gross balance amount at 30 June 2021	111,635,000	1,372,656	46,380,981	159,388,637	159,388,637	2,901,549	6,487,160	168,777,346
Accumulated depreciation at 30 June 2021	0	(197,430)	(15,492,663)	(15,690,093)	(15,690,093)	(2,173,407)	(4,208,287)	(22,071,787)
Balance at 30 June 2021	111,635,000	1,175,226	30,888,318	143,698,544	143,698,544	728,142	2,278,873	146,705,559

CITY OF NEDLANDS
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2	Market Approach	Independent Registered valuer	June 2017	Sales evidence of similar assets
Buildings - non-specialised	Level 2	Market Approach	Independent Registered valuer	June 2017	Sales evidence of similar assets
Buildings - specialised	Level 3	Depreciated Replacement Cost Approach	Independent Registered valuer	June 2017	Estimates of replacement cost, residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
(ii) Cost					
Furniture and equipment	Level 3	Market Approach (until 30 June 2019)	Management valuation	June 2016	Make, size, year of manufacture and condition
Plant and equipment	Level 3	Market Approach (until 30 June 2019)	Management valuation	June 2016	Make, size, year of manufacture and condition

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

CITY OF NEDLANDS
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FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Other infrastructure - Drainage	Other infrastructure - Footpath	Other infrastructure - Parks, Garden and Reserves	Other infrastructure - Street Furniture	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	46,497,558	13,417,494	11,791,517	13,702,808	2,228,670	87,638,048
Additions	3,278,754	32,189	409,723	1,652,838	57,429	5,430,933
Depreciation (expense)	(1,140,109)	(383,123)	(400,119)	(693,462)	(149,787)	(2,766,601)
Balance at 30 June 2020	48,636,204	13,066,560	11,801,121	14,662,184	2,136,312	90,302,381
Comprises:						
Gross balance at 30 June 2020	81,959,468	27,779,231	20,809,205	22,398,408	3,622,433	156,568,745
Accumulated depreciation at 30 June 2020	(33,323,264)	(14,712,671)	(9,008,084)	(7,736,224)	(1,486,121)	(66,266,364)
Balance at 30 June 2020	48,636,204	13,066,560	11,801,121	14,662,184	2,136,312	90,302,381
Restated balance at 1 July 2020	48,636,204	13,066,560	11,801,121	14,662,184	2,136,312	90,302,381
Additions	2,223,244	1,469,714	532,461	819,990	289,248	5,334,657
Depreciation (expense)	(1,250,038)	(383,896)	(414,511)	(793,284)	(152,693)	(2,994,422)
Balance at 30 June 2021	49,609,410	14,152,378	11,919,071	14,688,890	2,272,867	92,642,616
Comprises:						
Gross balance at 30 June 2021	84,182,712	29,248,945	21,341,666	23,218,398	3,911,681	161,903,402
Accumulated depreciation at 30 June 2021	(34,573,302)	(15,096,567)	(9,422,595)	(8,529,508)	(1,638,814)	(69,260,786)
Balance at 30 June 2021	49,609,410	14,152,378	11,919,071	14,688,890	2,272,867	92,642,616

CITY OF NEDLANDS
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	Level 3	Depreciated Replacement Cost Approach	Independent Registered valuer	June 2018	Estimates of replacement cost, residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Other infrastructure - Drainage	Level 3	Depreciated Replacement Cost Approach	Independent Registered valuer	June 2018	Estimates of replacement cost, residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Other infrastructure - Footpath	Level 3	Depreciated Replacement Cost Approach	Independent Registered valuer	June 2018	Estimates of replacement cost, residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Other infrastructure - Parks, Garden and	Level 3	Depreciated Replacement Cost Approach	Independent Registered valuer	June 2018	Estimates of replacement cost, residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Other infrastructure - Street Furniture	Level 3	Depreciated Replacement Cost Approach	Independent Registered valuer	June 2018	Estimates of replacement cost, residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the City.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the City to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

CITY OF NEDLANDS
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FOR THE YEAR ENDED 30 JUNE 2021
11. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	3,036,000	3,036,000	0	0	0	0	0	0
Buildings - specialised	0	0	0	0	285,162	285,162	0	0	6,327	6,327	0	0
Furniture and equipment	0	0	0	0	0	0	0	0	653	0	0	(653)
Plant and equipment	66,923	101,989	35,066	0	120,135	90,001	182	(30,316)	459,451	513,577	77,691	(23,565)
	66,923	101,989	35,066	0	3,441,297	3,411,163	182	(30,316)	466,431	519,905	77,691	(24,217)

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Bandit Model 150 XP 12" Wood Chipper	6,377	8,182	1,805	0
Hyundai iLoad Van (1EGP649)	11,636	13,138	1,501	0
Hyundai i30 Go Hatchback (1GMD004)	6,364	15,583	9,219	0
Ford FX Ranger XL Super Cab Utility with Alloy Tray (1GMQ625)	17,091	26,322	9,231	0
Ford Ranger Super Cab Pickup XLT Utility (1GOV565)	25,456	38,765	13,309	0
	66,924	101,989	35,066	0
	66,924	101,989	35,066	0

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

	2021	2020
	\$	\$
Furniture and equipment	0	765,145
Plant and equipment	0	298,144
	0	1,063,289

(c) Temporarily Idle Assets

The carrying value of assets held by the City which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2021	2020
	\$	\$
Buildings - specialised	0	1,262,790
	0	1,262,790

11. FIXED ASSETS

(d) Depreciation

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Buildings - non-specialised	54,292	48,000	48,007
Buildings - specialised	703,157	696,100	670,566
Furniture and equipment	98,990	226,100	119,874
Plant and equipment	239,344	342,200	319,339
Infrastructure - Roads	1,250,038	1,266,100	1,140,109
Other infrastructure - Drainage	383,896	385,200	383,123
Other infrastructure - Footpath	414,511	412,100	400,119
Other infrastructure - Parks, Garden and Reserve	793,284	741,700	693,462
Other infrastructure - Street Furniture	152,693	151,000	149,787
Right-of-use assets - buildings	137,317	137,400	137,675
Right-of-use assets - plant and equipment	61,309	40,400	66,835
	4,288,831	4,446,300	4,128,897

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	
- Structure	100 to 140 yrs
- Fit-outs	30 to 50 yrs
- Mechanical	50 to 100 yrs
- Roof Cladding	50 to 120 yrs
Furniture and equipment	4 to 10 yrs
Plant and equipment	5 to 15 yrs
Roads	
- Pavement	20 to 210 yrs
- Sub Grade	Not depreciated
- Top Surface	35 to 50 yrs
Footpaths	25 to 50 yrs
Stormwater	
- Pipes	60 to 80 yrs
- Pits	60 to 80 yrs
- Plant	30 to 80 yrs
Right of use (plant and equipment)	Based on the remaining lease

Depreciation rates (continued)

Asset Class	Useful life
Transport	
- Bus Shelters	30 yrs
- Roundabouts	20 to 80 yrs
- Street Lights	10 to 50 yrs
Parks	10 to 100 yrs
Parks Reticulation	25 to 50 yrs

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

(a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

12. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Right-of-use assets - buildings \$	Right-of-use assets - plant and equipment \$	Right-of-use assets Total
Balance at 1 July 2019	5,112,928	105,822	5,218,750
Additions	25,672	0	25,672
Depreciation (expense)	(137,675)	(66,835)	(204,510)
Balance at 30 June 2020	5,000,925	38,987	5,039,912
Additions	0	157,176	157,176
Depreciation (expense)	(137,317)	(61,309)	(198,626)
Balance at 30 June 2021	4,863,609	134,853	4,998,461

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual \$	2020 Actual \$
Depreciation expense on lease liabilities	(61,309)	(66,835)
Interest expense on lease liabilities	(1,374)	(2,339)
Total amount recognised in the statement of comprehensive income	(62,683)	(69,174)
Total cash outflow from leases	(80,414)	(87,055)

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

12. LEASES (CONTINUED)

(b) Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Less than 1 year	51,800	0	50,422
1 to 2 years	53,216	0	0
2 to 3 years	54,671	0	0
3 to 4 years	56,165	0	0
4 to 5 years	57,701	0	0
> 5 years	220,022	0	493,575
	493,575	0	543,997

SIGNIFICANT ACCOUNTING POLICIES

The City as Lessor

Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate the consideration under the contract to each component.

CITY OF NEDLANDS
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13. REVALUATION SURPLUS

	2021 Opening Balance	2021 Change in Accounting Policy	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Revaluation Increment	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	94,742,418	0	0	0	0	94,742,418	94,742,418	0	0	0	94,742,418
Revaluation surplus - Land and buildings leased	0	0	0	0	0	0	0	0	0	0	0
Revaluation surplus - Buildings - non-specialised	140,384	0	0	0	0	140,384	140,384	0	0	0	140,384
Revaluation surplus - Buildings - specialised	23,004,320	0	0	0	0	23,004,320	23,004,320	0	0	0	23,004,320
Revaluation surplus - Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0
Revaluation surplus - Plant and equipment	732,800	0	0	0	0	732,800	732,800	0	0	0	732,800
Revaluation surplus - Infrastructure - Roads	28,141,668	0	0	0	0	28,141,668	28,141,668	0	0	0	28,141,668
Revaluation surplus - Other infrastructure - Drainage	8,401,646	0	0	0	0	8,401,646	8,401,646	0	0	0	8,401,646
Revaluation surplus - Other infrastructure - Footpath	3,998,893	0	0	0	0	3,998,893	3,998,893	0	0	0	3,998,893
Revaluation surplus - Other infrastructure - Parks, Garden and Reserves	0	0	0	0	0	0	0	0	0	0	0
Revaluation surplus - Other infrastructure - Street Furniture	795,524	0	0	0	0	795,524	795,524	0	0	0	795,524
	159,957,653	0	0	0	0	159,957,653	159,957,653	0	0	0	159,957,653

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued salaries and wages
 Bonds and deposits held
 Service charge refund
 Accrued interest on Borrowings

Non-current

Service charge refund

	2021	2020
	\$	\$
	4,026,954	3,141,264
	262,540	318,321
	418,650	411,724
	2,800,200	2,248,759
	33,195	22,096
	31,729	43,958
	<u>7,573,268</u>	<u>6,186,122</u>
	93,181	47,251
	<u>93,181</u>	<u>47,251</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

15. OTHER LIABILITIES

Current

Contract liabilities

2021	2020
\$	\$
671,023	1,022,659
671,023	1,022,659

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
671,023	1,022,659
671,023	1,022,659

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

Grant liabilities represent the the City's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

CITY OF NEDLANDS
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16. LEASE LIABILITIES

	2021	2020
	\$	\$
Current	64,310	52,999
Non-current	207,656	197,163
	271,966	250,162

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Budget	30 June 2021	30 June 2021	30 June 2021	30 June 2021	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020
					Lease Principal 1 July 2020	Actual New Leases	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments	Lease Principal 1 July 2020	Budget New Leases	Budget Lease Principal Repayments	Budget Lease Principal Outstanding	Budget Lease Interest Repayments	Lease Principal 1 July 2019	Actual New Leases	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments
Other property and services																			
Photocopier	X836629	Fuji Xerox Australia Pty Limited	3.50%	24 months	38,987	5,570	(44,556)	1	(846)	38,987	0	(38,987)	0	(1,365)	105,822	0	(66,635)	38,987	(2,339)
Land Photocopier	N/A	Department of Planning, Lands and Heritage	2.50%	20 years plus 364 days	151,175	0	(14,012)	137,163	(3,855)	0	0	0	0	0	164,814	0	(13,639)	151,175	(4,242)
		CJAPCS2018 Kyocera	1.10%	36 Month	151,175	151,609	(15,603)	135,009	(521)	0	0	0	0	0	0	0	0	0	0
					190,162	157,176	(75,171)	272,167	(5,243)	38,987	0	(38,987)	0	(1,365)	270,638	0	(80,474)	190,162	(6,581)

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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17. INFORMATION ON BORROWINGS

	2021	2020
	\$	\$
Current	1,405,492	1,750,166
Non-current	2,708,893	4,114,485
	4,114,485	5,864,651

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2021					30 June 2020					30 June 2019				
				Actual Principal 1 July 2020	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal 1 July 2020	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal 1 July 2019	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Particulars																		
Government																		
Community amenities																		
Waste Bins	178	WATC	6.01%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Underground Power Project	187	WATC	2.64%	1,831,084	0	(650,570)	(39,171)	1,180,514	1,831,084	0	(650,570)	(41,935)	1,180,514	2,464,759	0	(633,675)	(57,467)	1,831,084
Underground Power Project	188	WATC	3.07%	578,626	0	(64,909)	(16,033)	513,717	578,626	0	(64,909)	(17,764)	513,717	645,499	0	(66,873)	(18,115)	578,626
Underground Power Project	189	WATC	3.07%	84,512	0	(9,480)	(2,358)	75,032	84,512	0	(9,480)	(2,595)	75,032	94,279	0	(8,767)	(2,646)	84,512
Underground Power Project	190	WATC	3.07%	60,019	0	(6,733)	(1,664)	53,286	60,019	0	(6,733)	(1,842)	53,286	66,956	0	(6,937)	(1,879)	60,019
Recreation and culture																		
Buildings & Infrastructures	181	WATC	5.91%	256,766	0	(256,766)	(7,081)	0	256,766	0	(256,766)	(7,320)	0	498,901	0	(242,135)	(22,396)	256,766
Buildings & Infrastructures	182	WATC	4.67%	398,478	0	(262,557)	(13,013)	135,921	398,478	0	(262,557)	(14,055)	135,922	649,124	0	(250,646)	(25,458)	398,478
Buildings & Infrastructures	183	WATC	2.80%	871,357	0	(164,751)	(21,463)	706,606	871,357	0	(164,751)	(22,134)	706,606	1,031,607	0	(160,250)	(25,316)	871,357
Buildings & Infrastructures	184	WATC	3.12%	791,285	0	(133,995)	(22,155)	657,290	791,286	0	(133,996)	(22,434)	657,290	921,180	0	(129,895)	(26,418)	791,285
Buildings & Infrastructures	185	WATC	3.12%	374,498	0	(63,417)	(10,445)	311,081	374,498	0	(63,417)	(10,577)	311,081	435,974	0	(61,476)	(12,503)	374,498
Buildings & Infrastructures	186	WATC	3.07%	78,815	0	(14,053)	(2,203)	64,762	78,815	0	(14,053)	(2,259)	64,762	92,445	0	(13,630)	(2,655)	78,815
Transport																		
Road Infrastructures	179	WATC	6.04%	539,211	0	(122,934)	(28,561)	416,277	539,211	0	(122,934)	(29,200)	416,277	654,992	0	(115,781)	(36,079)	539,211
				5,785,636	0	(1,736,112)	(161,984)	4,048,724	5,785,638	0	(1,736,113)	(169,856)	4,049,725	7,463,271	0	(1,677,435)	(229,277)	5,785,636
Self Supporting Loans																		
Recreation and culture																		
Buildings & Infrastructures	186	WATC	3.07%	78,815	0	(14,053)	(2,203)	64,762	78,815	0	(14,053)	(2,259)	64,762	92,445	0	(13,630)	(2,655)	78,815
				78,815	0	(14,053)	(2,203)	64,762	78,815	0	(14,053)	(2,259)	64,762	92,445	0	(13,630)	(2,655)	78,815
				5,864,651	0	(1,750,165)	(164,187)	4,114,486	5,864,653	0	(1,750,166)	(172,115)	4,114,487	7,556,716	0	(1,691,065)	(231,932)	5,864,651

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

CITY OF NEDLANDS
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17. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2020/21

The City has no new borrowings during the financial year

(c) Unspent Borrowings

The City has no unspent borrowings during the financial year

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

	2021	2020
	\$	\$
Credit card limit	130,000	130,000
Credit card balance at balance date	(2,859)	(4,319)
Total amount of credit unused	127,141	125,681

Loan facilities

Loan facilities - current	1,405,492	1,750,166
Loan facilities - non-current	2,708,993	4,114,485
Lease liabilities - current	64,310	52,999
Lease liabilities - non-current	207,605	137,163
Total facilities in use at balance date	4,386,400	6,054,813

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the City becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 31.

18. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2020

Current provisions
 Non-current provisions

Additional provision
 Amounts used

Balance at 30 June 2021

Comprises

Current
 Non-current

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
 More than 12 months from reporting date

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2020			
Current provisions	1,353,707	1,298,664	2,652,371
Non-current provisions	0	264,987	264,987
	1,353,707	1,563,651	2,917,358
Additional provision	907,232	(5,443)	901,789
Amounts used	(916,525)	(62,663)	(979,188)
Balance at 30 June 2021	1,344,414	1,495,545	2,839,959
Comprises			
Current	1,344,414	1,334,355	2,678,769
Non-current	0	161,190	161,190
	1,344,414	1,495,545	2,839,959
	2021	2020	
	\$	\$	
Less than 12 months after the reporting date	1,875,138	1,856,660	
More than 12 months from reporting date	964,821	1,060,698	
	2,839,959	2,917,358	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Short-term employee benefits

Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

19. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Cash and cash equivalents	15,827,346	11,415,468	10,219,350

Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	5,354,733	4,142,714	6,143,662
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(5,172)	0	(2,305)
Depreciation on non-current assets	4,288,831	4,446,300	4,128,897
(Profit)/loss on sale of asset	(35,066)	30,134	(53,474)
Write of minor assets	0	0	93,759
Changes in assets and liabilities:			
(Increase)/decrease in receivables	389,739	544,224	411,987
(Increase)/decrease in other assets	242,279	-	(119,761)
(Increase)/decrease in inventories	(11,375)	2,500	(4,784)
(Increase)/decrease in contract assets	20,186	-	(33,686)
Increase/(decrease) in payables	1,387,146	16,087	1,188,212
Increase/(decrease) in employee provisions	(77,399)	250,000	161,653
Increase/(decrease) in other provisions	45,930	-	-
Increase/(decrease) in other liabilities	(351,636)	(768,634)	(63,403)
Non-operating grants, subsidies and contributions	(2,256,281)	(2,180,879)	(2,174,522)
Net cash from operating activities	8,991,914	6,482,446	9,676,235

CITY OF NEDLANDS
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 FOR THE YEAR ENDED 30 JUNE 2021

20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	116,096,613	303,457,372
Education and welfare	7,758,468	7,895,542
Community amenities	2,043,498	2,082,448
Recreation and culture	35,724,147	36,136,618
Transport	77,953,725	75,640,196
Other property and services	28,603,940	25,378,103
Unallocated	(8,712)	(187,108,957)
	<u>268,171,679</u>	<u>263,481,322</u>

21. CONTINGENT LIABILITIES

The City of Nedlands is not aware of any legal claims against the City which would require disclosure as contingent liabilities.

22. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

	2021	2020
	\$	\$
Contracted for:		
- capital expenditure projects	1,656,527	2,227,483
- plant & equipment purchases	96,035	211,671
	<u>1,752,562</u>	<u>2,439,154</u>
Payable:		
- not later than one year	1,752,562	2,439,154

23. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
MAYOR Fiona Argyle			
Mayor's annual allowance	1,760	1,760	0
Meeting attendance fees	865	865	0
Annual allowance for ICT expenses	97	97	0
	2,722	2,722	0
DEPUTY MAYOR L McManus			0
Deputy Mayor's annual allowance	15,839	15,838	616
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
	42,569	42,568	27,346
COUNCILLOR Wetherall			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
	26,730	26,730	26,730
COUNCILLOR Mangano			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
	26,730	26,730	26,730
COUNCILLOR Hodsdon			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
	26,730	26,730	26,730
COUNCILLOR K Smyth			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
	26,730	26,730	26,730
COUNCILLOR Horley			
Meeting attendance fees	23,230	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
	26,730	26,730	26,730
COUNCILLOR Senathirajah			
Meeting attendance fees	23,230	23,230	16,236
Annual allowance for ICT expenses	3,500	3,500	2,446
	26,730	26,730	18,682
COUNCILLOR Coghlan			
Meeting attendance fees	23,230	23,230	16,236
Annual allowance for ICT expenses	3,500	3,500	2,446
	26,730	26,730	18,682
COUNCILLOR Bennett			
Meeting attendance fees	23,230	23,230	16,236
Annual allowance for ICT expenses	3,500	3,500	2,446
	26,730	26,730	18,682
COUNCILLOR Poliwka			
Meeting attendance fees	21,294	21,294	6,744
Meeting attendance fees (vacant)	0	1,936	0
Annual allowance for ICT expenses	3,208	3,208	1,016
Annual allowance for ICT expenses (vacant)	0	292	
	24,503	26,730	7,760

23. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
COUNCILLOR Youngman			
Meeting attendance fees	19,358	19,358	0
Meeting attendance fees (vacant)	0	3,872	0
Annual allowance for ICT expenses	2,917	2,917	0
Annual allowance for ICT expenses (vacant)	0	583	0
	22,275	26,730	0
COUNCILLOR Tyson			
Meeting attendance fees	7,681	7,681	0
Annual allowance for ICT expenses	1,158	1,158	0
	8,839	8,839	0
EX COUNCILLOR MR Hay			
Meeting attendance fee	8,776	9,679	0
Meeting attendance fees (vacant)	0	5,871	23,230
Annual allowance for ICT expenses	1,322	1,322	3,500
Annual allowance for ICT expenses (vacant)	0	1,020	0
	10,098	17,892	26,730
EX Mayor CM De Lacy			
Mayor's annual allowance	41,482	42,236	44,280
Mayor's annual allowance (vacant)	0	19,358	0
Meeting attendance fees	20,395	20,396	28,765
Meeting attendance fees (vacant)	0	9,888	0
Annual allowance for ICT expenses	2,292	3,403	3,500
	64,169	95,281	76,544
Ex Mayor Mr Hipkins			
Mayor's annual allowance	0	0	19,074
Meeting attendance fees	0	0	9,535
ICT expenses	0	0	1,054
Annual allowance for travel and accommodation expenses	0	0	0
	0	0	29,663
EX DEPUTY MAYOR Mr Hassell			
Deputy Mayor's annual allowance	0	0	14,651
Meeting attendance fees	0	0	21,488
Annual allowance for ICT expenses	0	0	3,238
	0	0	39,376
EX COUNCILLOR I Argyle			
Meeting attendance fees	0	0	6,994
Annual allowance for ICT expenses	0	0	1,054
	0	0	8,048
EX COUNCILLOR N Shaw			
Meeting attendance fees	0	0	6,994
Annual allowance for ICT expenses	0	0	1,054
	0	0	8,048
EX COUNCILLOR T James			
Meeting attendance fees	0	0	6,994
Annual allowance for ICT expenses	0	0	1,054
	0	0	8,048
	389,014	434,601	421,260

23. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
Mayor's allowance	43,242	63,354	63,354
Deputy Mayor's allowance	15,839	15,838	15,267
Meeting attendance fees	287,439	309,909	298,831
Annual allowance for ICT expenses	42,494	45,500	43,808
	389,014	434,601	421,260

24. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021 Actual	2020 Actual
	\$	\$
The total of remuneration paid to KMP of the City during the year are as follows:		
Short-term employee benefits	2,392,592	2,447,556
Post-employment benefits	248,499	256,151
Other long-term benefits	41,308	59,199
Termination benefits	187,243	6,568
	2,869,642	2,769,474

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

There were no transactions with related parties.

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

25. INVESTMENT IN ASSOCIATE AND JOINT ARRANGEMENTS

The City has no interest in any Joint Ventures.

26. INVESTMENT IN ASSOCIATES

The City has no interest in Associated Entities

27. MAJOR LAND TRANSACTIONS

The City did not participate in any major land transactions during the 2020/21 financial year.

28. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The City did not participate in any trading undertaking or major trading undertakings during the 2020/21 financial year.

CITY OF NEDLANDS
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FOR THE YEAR ENDED 30 JUNE 2021

29. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2020/21 Actual Rateable Value \$	2020/21 Actual Rate Revenue \$	2020/21 Actual Interim Rates \$	2020/21 Actual Back Rates \$	2020/21 Actual Total Revenue \$	2020/21 Budget Rate Revenue \$	2020/21 Budget Interim Rate \$	2020/21 Budget Back Rate \$	2020/21 Budget Total Revenue \$	2019/20 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
Residential	0,06558	6,789	268,038,989	17,577,681	126,901	131,505	17,836,087	17,575,695	100,000	0	17,675,695	18,032,371
Residential Vacant	0,08220	123	6,862,500	564,108	54,444	(165,085)	453,467	566,983	0	0	566,983	543,685
Non Residential	0,07314	386	45,988,233	3,458,595	247,057	23,020	3,728,671	3,327,552	0	0	3,327,552	3,257,477
Sub-Total		7,298	320,889,722	21,600,383	428,402	(10,561)	22,018,225	21,470,230	100,000	0	21,570,230	21,833,533
Minimum payment												
	Minimum \$											
Gross rental valuations												
Residential	1,484	1,537	28,895,100	2,280,908	(30,973)	(4,805)	2,245,130	2,280,908	0	0	2,280,908	2,145,061
Residential Vacant	1,968	71	1,335,150	139,728	60,550	0	200,278	139,728	0	0	139,728	140,052
Non Residential	1,957	131	2,320,511	256,367	3,914	321	260,602	256,367	0	0	256,367	248,539
Sub-Total		1,739	32,550,761	2,677,003	33,491	(4,484)	2,706,010	2,677,003	0	0	2,677,003	2,533,652
		9,037	353,440,483	24,277,386	461,893	(15,044)	24,724,235	24,147,233	100,000	0	24,247,233	24,367,185
Discounts/concessions (Note 29(d))							0				0	0
Total amount raised from general rate							24,724,235				24,247,233	24,367,185
Specified Area Rate (Note 29(b))							0				0	0
Totals							24,724,235				24,247,233	24,367,185

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

CITY OF NEDLANDS
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29. RATING INFORMATION (Continued)

(b) Specified Area Rate

No specified area rates were imposed by the City of Nedlands during the year ended 2021.

(c) Service Charges

No specified area rates were imposed by the City of Nedlands during the year ended 2021.

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

The City of Nedlands offered no discounts or incentives for the early payment of rates or any other debts of ratepayers unless specifically approved by the Council.

Waivers or Concessions

The City of Nedlands offers those residents who hold a current valid seniors or pensioners concession card, a concession in respect of the following services:

- (i) Rates & Charges
- (ii) ESL
- (iii) Dogs and Cats Registration

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan		Instalment Inpaid Rates	
		Admin Charge	Interest Rate	Interest Rate	Rate
		\$	%	%	%
Option One					
Single full payment	1/09/2020	\$ -	-	-	8.00%
Option Two					
First instalment					
Second instalment					
Option Three					
First instalment	1/09/2020	\$ -	5.50%	5.50%	8.00%
Second instalment	2/11/2020	16.00	5.50%	5.50%	8.00%
Third instalment	21/01/2021	16.00	5.50%	5.50%	8.00%
Fourth instalment	29/03/2021	16.00	5.50%	5.50%	8.00%

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Interest on unpaid rates	60,973	50,000	88,563
interest on instalment plan	98,865	116,000	118,162
ESL Interest income	6,702	8,000	9,269
Charges on instalment plan	89,424	95,000	95,664
	255,964	269,000	311,658

30. RATE SETTING STATEMENT INFORMATION

Note	2020/21	2020/21	2020/21	2019/20		
	(30 June 2021 Carried Forward) \$	Budget (30 June 2021 Carried Forward) \$	(1 July 2020 Brought Forward) \$	(30 June 2020 Carried Forward) \$		
(a) Non-cash amounts excluded from operating activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
	Less: Profit on asset disposals	11(a)	(35,067)	(182)	(77,691)	(77,691)
	Less: Fair value adjustments to financial assets at fair value through profit and loss		(5,172)	0	(2,305)	(2,305)
	Movement in payables		0	0	(6,750)	(6,750)
	Movement in pensioner deferred rates (non-current)		11,993	0	20,702	20,702
	Movement in employee benefit provisions (non-current)		(103,797)	0	(209,209)	(209,209)
	Movement in other provisions (non-current)		45,930	0	0	0
	Movement in service charge receivable		97,273	0	95,674	95,674
	Movement in Lease receivable (non-current)		51,799	0	(493,575)	(493,575)
	Movement in lease payables (non-current)		70,442	0	137,163	137,163
	Add: Loss on disposal of assets	11(a)	0	30,316	24,217	24,217
	Add: Write of minor assets		0	0	93,758	93,758
	Add: Depreciation on non-current assets	11(d)	4,288,831	4,446,300	4,128,897	4,128,897
	Non cash amounts excluded from operating activities		4,422,232	4,476,434	3,710,881	3,710,881
(b) Surplus/(deficit) after imposition of general rates						
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
Adjustments to net current assets						
	Less: Reserves - cash/financial asset backed	4	(5,317,090)	(8,145,992)	(5,895,843)	(5,895,843)
	Less: Financial assets at amortised cost - self supporting loans	5(a)	(16,683)	(15,000)	(3,447)	(3,447)
	Add: Current liabilities not expected to be cleared at end of year					
	- Current portion of borrowings	17(a)	1,405,492	1,408,065	1,750,166	1,750,166
	- Current portion of lease liabilities		64,310		52,999	52,999
	- Employee benefit provisions		(49,817)	(70,590)	25,348	25,348
	Total adjustments to net current assets		(3,978,098)	(6,823,517)	(4,123,776)	(4,123,776)
Net current assets used in the Rate Setting Statement						
	Total current assets		22,176,658	17,370,932	19,027,090	19,027,090
	Less: Total current liabilities		(12,392,862)	(9,570,517)	(11,664,317)	(11,664,317)
	Less: Total adjustments to net current assets		(3,978,098)	(6,823,517)	(4,123,776)	(4,123,776)
	Net current assets used in the Rate Setting Statement		5,805,698	976,898	3,238,997	3,238,997

CITY OF NEDLANDS
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31. FINANCIAL RISK MANAGEMENT

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.12%	15,827,346	4,609,659	11,217,687	0
Financial assets at amortised cost - term deposits	0.25%	4,281,982	4,281,982	0	0
2020					
Cash and cash equivalents	0.51%	10,219,350	3,536,776	6,682,574	0
Financial assets at amortised cost	0.89%	6,273,882	6,273,882	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

	2021	2020
	\$	\$
	158,273	102,194

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

31. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The City's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the City was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors. The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.04%	
Gross carrying amount	164,162	26,106	40,990	238,464	469,722
Loss allowance	0	0	0	10,432	10,432
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.04%	
Gross carrying amount	241,667	159,240	9,241	254,259	664,407
Loss allowance	0	0	0	9,282	9,282

Contract Assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

31. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2021					
Payables	7,573,268	0	0	7,573,268	7,573,268
Borrowings	1,521,957	2,663,207	206,645	4,391,809	4,114,485
Contract liabilities	671,023	0	0	671,023	671,023
Lease liabilities	51,393	157,178	64,070	272,641	271,915
	9,817,641	2,820,385	270,715	12,908,741	12,630,691
2020					
Payables	6,186,122	0	0	6,186,122	6,186,122
Borrowings	1,926,583	3,962,019	429,791	6,318,393	5,864,651
Contract liabilities	1,022,659	0	0	1,022,659	1,022,659
Lease liabilities	58,232	71,524	81,950	211,706	190,162
	9,193,596	4,033,543	511,741	13,738,880	13,263,594

32. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the year, the City adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 1059 Service Concession Arrangements: Grantors

This standard sets out the framework for a grantor to recognise the assets, liabilities, revenue and expense associated with a service concession arrangement where an operator is providing a public service on behalf of the grantor.

There is no impact on the City's financials.

33. BONDS AND RETENTION FUNDS

All bonds and deposits not required by legislation to be held in trust are included in Restricted Cash Note 3 and shown as current liability in Note 14:

	1 July 2020	Amounts Received	Amounts Paid	30 June 2021
	\$	\$	\$	\$
Footpath Bonds	1,144,943	911,473	(490,280)	1,566,134
Hall & Key Bond	52,705	6,795	(1,499)	58,001
Tresillian Bond & Miscellaneous	7,244	1,925	(410)	8,759
Retention for Non Compliance	42,662	2,504	0	45,166
Construction Training Bond	221,168	607,631	(507,338)	321,462
Building Construction Bond	337,013	651,269	(628,312)	359,970
Unclaimed Money	52,379	0	0	52,379
Tresillian Artist Sales	749	0	0	749
Crossover Bond	6,219	0	0	6,219
Miscellaneous	224,565	30,180	(16,499)	238,246
DAP Application Levy	14,253	101,409	(118,589)	(2,928)
Adelma	100,000	0	0	100,000
Supplier Retention	44,829	35,308	(34,093)	46,044
Staff Funds	32	0	(32)	0
	2,248,759	2,348,493	(1,797,051)	2,800,200

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

34. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the City's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

35. ACTIVITIES/PROGRAMS

City operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the effi</p>	<p>Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>HEALTH To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.</p>
<p>HOUSING To provide and maintain elderly residents housing.</p>	<p>Provision and maintenance of elderly residents housing.</p>
<p>COMMUNITY AMENITIES To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.</p>
<p>RECREATION AND CULTURE To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.</p>	<p>Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.</p>
<p>TRANSPORT To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.</p>
<p>ECONOMIC SERVICES To help promote the shire and its economic wellbeing.</p>	<p>Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building</p>
<p>OTHER PROPERTY AND SERVICES To monitor and control City of Nedlands's overheads operating accounts.</p>	<p>Private works operation, plant repair and operation costs and engineering operation costs.</p>

36. FINANCIAL RATIOS

	2021 Actual	2020 Actual	2019 Actual
Current ratio	1.50	1.18	0.98
Asset consumption ratio	0.72	0.59	0.58
Asset renewal funding ratio	1.02	0.95	0.92
Asset sustainability ratio	1.36	1.61	2.33
Debt service cover ratio	3.79	4.34	5.61
Operating surplus ratio	0.09	0.12	0.18
Own source revenue coverage ratio	1.03	1.06	1.14

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	Target $\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

Enquiries: Mr Ed Herne, Director Corporate & Strategy (08) 9273 3500
Our Ref: CORP-1243001247-2988



24 November 2021

Ms Caroline Spencer
Auditor General
Office of the Auditor General
7th Floor, Albert Facey House
469 Wellington Street
PERTH WA 6000

Dear Ms Spencer

**REPRESENTATION LETTER IN RESPECT OF THE CITY OF
NEDLANDS' ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30
JUNE 2021**

This representation letter is provided in connection with your audit of the City of Nedlands' annual financial report for the year ended 30 June 2021 for the purpose of expressing an opinion as to whether the annual financial report is fairly presented in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

We submit the following representations for the year ended 30 June 2021 after making appropriate enquiries and according to the best of our knowledge and belief. This representation covers all material items in each of the categories listed below.

1. GENERAL

- (a) We have fulfilled our responsibilities for the preparation and fair presentation of the annual financial report in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.
- (b) We have advised your auditors of all material contentious methods used in the presentation of the financial report.
- (c) There have been no changes in accounting policies or application of those policies that would have a material effect on the financial report.

Item 13.2 - Attachment 2

- (d) The prior period comparative information in the financial report has not been restated.
- (e) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm the disclosures related to accounting estimates are complete and appropriate.
- (f) We have established and maintained an adequate internal control structure and adequate financial records as we have determined are necessary to facilitate the preparation of the financial report that is free from material misstatement, whether due to fraud or error.
- (g) We have provided your auditors with:
 - (i) Access to all information of which we are aware that is relevant to the preparation of the financial report, such as records, documentation and other matters.
 - (ii) Additional information that your auditors have requested for the purpose of the audit.
 - (iii) Unrestricted access to staff and councillors of the City from whom your auditors determined it necessary to obtain audit evidence.
- (h) All transactions have been recorded in the accounting and other records and are reflected in the financial report.
- (i) All internal audit reports and reports resulting from other management reviews, including legal issues and legal opinions which have the capacity to be relevant to the fair presentation of the financial report including, where relevant, minutes of meetings, have been brought to your auditors' attention and made available to them.
- (j) We have advised your auditors of all known instances of non-compliance or suspected non-compliance with laws and regulations, and all known data or security breaches whose effects should be considered when preparing the financial report.
- (k) We have provided to your auditors the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- (l) No frauds or suspected frauds affecting the involving:
 - (i) Management;
 - (ii) Employees who have significant roles in internal control; or
 - (iii) Others

have occurred to the knowledge of management of the City of Nedlands.



- (m) To our knowledge no allegations of fraud or suspected fraud affecting the City's financial report has been communicated to us by employees, former employees, analysts, regulators or others.
- (n) We have disclosed to your auditors all known actual or possible litigation and claims whose effects should be considered when preparing the financial report, and they have been accounted for and disclosed in accordance with Australian Accounting Standards.

2. FAIR VALUE MEASUREMENTS AND DISCLOSURES

We confirm that where assets and liabilities are recorded at fair value, the value attributed to these assets and liabilities is the fair value.

We confirm that the carrying amount of each physical non-current asset does not materially differ from its fair value at the end of the reporting period. Significant fair value assumptions, including those with high estimation uncertainty, are reasonable.

We confirm the measurement methods, including related assumptions, used by management in determining fair values are appropriate and have been consistently applied.

We confirm that the fair value disclosures in the financial report are complete and appropriate.

3. GOING CONCERN

We confirm that the going concern basis of accounting is appropriate for the annual financial report.

4. CONTINGENT LIABILITIES

There are no material contingent liabilities at year end that have not been completely and adequately disclosed in the Notes to the financial report.

5. COMMITMENTS FOR CAPITAL AND OTHER EXPENDITURE

Other than those commitments reported in the Notes to the financial report, there were no significant commitments for capital or other expenditure contracts carrying over at year end.

6. FINANCIAL LIABILITY FOR CONTAMINATED SITES

We are aware of our obligations under the *Contaminated Sites Act 2003* and have reported to the Department of Water and Environmental Regulation, all land owned, vested or leased by the that is known to be, or is suspected of being, contaminated. All actual liabilities or contingent liabilities, if any, have been recognised and/or disclosed in the financial report as appropriate.

7. RELATED ENTITIES

We acknowledge our responsibility under section 17(1) of the *Auditor General Act 2006* (as applied by section 7.12AL of the *Local Government Act 1995*) to give written notice to the Auditor General if any of the City's functions are being performed in partnership or jointly with another person or body, through the instrumentality of another person or body, and/or by means of a trust. We confirm that we have provided the Auditor General with details of all related entities in existence at 30 June 2021.

8. RELATED PARTIES

We have disclosed to your auditors the identity of the City's related parties, as defined in Australian Accounting Standards, of which we are aware, and all the related party relationships and transactions of which we are aware. These include the City's key management personnel (KMP) and their related parties, including their close family members and their controlled and jointly controlled entities.

We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of Australian Accounting Standards.

9. KEY MANAGEMENT PERSONNEL COMPENSATION

We confirm the City's key management personnel (KMP) have not received any other money, consideration or benefit (except amounts being reimbursements for out-of-pocket expenses) which has not been included in the compensation disclosed in the Notes to the financial report.

10. SUBSEQUENT EVENTS

All events subsequent to the date of the financial report and up to the date of this letter for which Australian Accounting Standards require adjustment or disclosure, have been adjusted or disclosed.

11. INTERNAL CONTROL

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

12. INSURANCE

We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks. We believe, where appropriate, assets and insurable risks are adequately covered by insurance.



13. RISK MANAGEMENT

We confirm that we have established and maintained a risk management framework that is appropriate to the City.

14. FINANCIAL RATIOS

We confirm that the financial ratios included in the annual financial report have been prepared and fairly presented in accordance with the *Local Government (Financial Management) Regulations 1996*.

We confirm that the asset consumption ratio and the asset renewal funding ratio are supported by verifiable information and reliable assumptions.

15. ACCOUNTING MISSTATEMENTS

There are no uncorrected misstatements in the financial report.

16. ELECTRONIC PRESENTATION OF THE AUDITED ANNUAL FINANCIAL REPORT AND AUDITOR'S REPORT

- (a) We acknowledge that we are responsible for the electronic presentation of the annual financial report.
- (b) We will ensure that the electronic version of the audited annual financial report and the auditor's report presented on the City's website is the same as the final signed versions of the audited annual financial report and the auditor's report.
- (c) We have clearly differentiated between audited and unaudited information in the construction of City's website and understand the risk of potential misrepresentation in the absence of appropriate controls.
- (d) We have assessed the security controls over the audited annual financial report and the auditor's report and are satisfied those procedures in place are adequate to ensure the integrity of the information provided.
- (e) We will ensure that where the auditor's report on the annual financial report is provided on the website, the annual financial report is also provided in full.

17. OTHER (UNAUDITED) INFORMATION IN THE ANNUAL REPORT

We will provide the final version of the annual report to you when available, to enable you to complete your required procedures.

Director Corporate & Strategy

Ed Herne

24 November 2021

Date

Chief Executive Officer

Bill Parker

24 November 2021

Date



Auditor General

INDEPENDENT AUDITOR'S REPORT 2021 City of Nedlands

To the Councillors of the City of Nedlands

Report on the audit of the annual financial report

Opinion

I have audited the financial report of the City of Nedlands (City) which comprises:

- the Statement of Financial Position at 30 June 2021, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information
- the Statement by the Chief Executive Officer.

In my opinion the financial report of the City of Nedlands:

- is based on proper accounts and records
- fairly represents, in all material respects, the results of the operations of the City for the year ended 30 June 2021 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities section below. I am independent of the City in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for the preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards. The CEO is also responsible for managing internal control (as required by the CEO) to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibility for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on other legal and regulatory requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) The following material matter indicating non-compliance with Part 6 of the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
 - a) Due to accounting system limitations, vendor activity within the system cannot be tracked or monitored. The vendor also used a generic account. This increased the risk of unauthorized changes to key information, although our audit sampling did not identify any.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.

Other information

The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial report and my auditor's report. The CEO is responsible for the preparation and the Council for overseeing the other information.

My opinion does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Nedlands for the year ended 30 June 2021 included on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
30 November 2021

13.3 Monthly Financial Report – November 2021

Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil
Director	Ed Herne – Director Corporate & Strategy
Attachments	<ol style="list-style-type: none"> 1. Financial Summary (Operating) by Business Units – 30 November 2021 2. Capital Works & Acquisitions – 30 November 2021 3. Statement of Net Current Assets – 30 November 2021 4. Statement of Financial Activity – 30 November 2021 5. Borrowings – 30 November 2021 6. Statement of Financial Position – 30 November 2021 7. Operating Income & Expenditure by Reporting Activity – 30 November 2021 8. Operating Income by Reporting Nature & Type – 30 November 2021

Regulation 11(da) – Not Applicable – Recommendation

Moved – Councillor Hodsdon

Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.

(Printed below for ease of reference)

CARRIED UNANIMOUSLY EN BLOC 13/-

Council Resolution / Recommendation to Council

Council receives the Monthly Financial Report for 30 November 2021.

Executive Summary

Administration is required to provide Council with a monthly financial report in accordance with *Regulation 34(1) of the Local Government (Financial Management) Regulations 1996*. The monthly financial variance from the budget of each business unit is reviewed with the respective manager and the Executive to identify the need for any remedial action. Significant variances are highlighted to Council in the attached Monthly Financial Report.

Voting Requirement

Simple Majority.

Discussion/Overview

The monthly financial management report meets the requirements of *Regulation 34(1) and 34(5) of the Local Government (Financial Management) Regulations 1996*.

This report gives an overview of the revenue and expenses of the City for the year to date 30 November 2021 together with a Statement of Net Current Assets as at 30 November 2020.

The operating revenue at the end of November 2021 was \$31.52m which represents \$26k unfavourable variance compared to the year-to-date budget.

The operating expense at the end of November 2021 was \$13.79m, which represents \$2.49m favourable variance compared to the year-to-date budget.

The attached Operating Statement compares “Actual” with “Budget” by Business Units. The budget figures include subsequent Council approval to budget changes. Variations from the budget of revenue and expenses by Directorates are highlighted in the following paragraphs.

Governance

Expenditure:	Favourable variance of	\$ 385,962
Revenue:	Favourable Variance of	\$ 33,182

The Favourable expenditure variances are mainly due to:

- Governance and HR Professional fees, Special projects and other employee costs of \$301k not spent yet.
- member of Council cost of \$21k not spent yet.
- Communication salary of \$44k not spent due to delay in filling current vacancy.

The favourable revenue variance of \$33k is mainly due to leased property ESL payment.

Corporate and Strategy

Expenditure:	Favourable variance of	\$ 685,133
Revenue:	Unfavourable variance of	\$ (20,006)

The favourable expenditure variances are mainly due to:

- ICT Professional fees, Special projects and expenses of 479k not spent yet,
- Corporate services Professional fees and ICT expenses of \$88k not expensed yet,
- ICT and Land & Property salary of 72k not spent due to delay in filling current vacancy.

Unfavourable revenue variance is mainly due to:

- Lower interest income from investments.

Community Development and Services

Expenditure:	Favourable variance of	\$	92,233
Revenue:	Favourable variance of	\$	153,237

The favourable expenditure variances are mainly due to:

- NCC, PRCC and Library salaries of 133k not spent yet. This will even out at the end of year.
- Offset against over spent expenses on Tresillian courses and PRCC other expenses of \$58k.

The favourable income variance is mainly due to:

- Increased Tresillian and PRCC fees & charges of \$160k.

Planning and Development

Expenditure:	Favourable variance of	\$	775,373
Revenue:	Unfavourable variance of	\$	(322,187)

The Favourable expenditure variances are mainly due to:

- Urban Planning office, professional fees and projects expenses of \$373k not spent yet.
- Planning and Environmental Health salary of \$141k not expensed yet due to delay in filling current vacancy.
- Environmental operation activities of \$215k not spent yet.

The Unfavourable revenue variance is mainly due to:

- Lower fees & charges from building services of \$283k.

Technical Services

Expenditure:	Favourable variance of	\$	557,472
Revenue:	Favourable variance of	\$	129,410

The favourable expenditure variance is mainly due to:

- Maintenance expense for building, parks and waste management of \$963k not expensed yet.
- Off-set against lower charge out of on-cost to projects by \$430k.

Favourable revenue variance is mainly due to:

- Increased contribution from clubs and waste fees & charges of \$48k.
- Direct grants payment from Main roads of 75k.

Borrowings

As at 30 November 2021, we have a balance of borrowings of \$835k.

Net Current Assets Statement

At 30 November 2021, net current assets were \$23.98m compared to \$21.84m as at 30 November 2020. Current assets increased by \$5.41m compared to 30 November 2020 offset by increased current liabilities of \$3.59m.

Outstanding rates debtors are \$6.6m as at 30 November 2021 compared to \$7.9m as at 30 November 2020. Breakdown as follows:

	30 November 2021 (\$000)	30 November 2020 (\$000)	Variance (\$000)
Rates	\$5,672	\$6,884	(\$1,212)
Rubbish & Pool	\$ 176	\$ 151	\$ 25
Pensioner Rebates	\$ 543	\$ 475	\$ 68
ESL	\$ 189	\$ 354	(\$ 165)
Total	\$6,580	\$7,864	(\$1, 284)

Capital Works Programme

As at 30 November, expenditure on capital works was \$973k with additional capital commitments of \$2.3m which represents 40% of a total budget of \$8.25m.

Employee Data

Description	Number
Number of employees (total of full-time, part-time and casual employees) as of the last day of the previous month	178
Number of contract employees (temporary/agency) as of the last day of the previous month	7
*Occupied FTE (Full Time Equivalent) count as of the last day of the previous month	153.21
Number of unfilled employee positions at the end of each month	27

Reduction in unfilled positions by 7 end November month compared to end October month. Staff turnover has been significant throughout calendar year 2021 but with active recruitment and backfilling of positions, some signs of stability in occupied FTE and staff numbers occurring.

Conclusion

The statement of financial activity for the period ended 30 November 2021 indicates that operating expenses are under the year-to-date budget by 15.32% or \$2.49m, and revenue is under the budget by 0.08% or \$26k.

Key Relevant Previous Council Decisions:

Nil.

Consultation

N/A

Strategic Implications

The 2021/22 approved budget is in line with the City's strategic direction. Our operations and capital spend, and income is undertaken in line with and measured against the budget.

The 2021/22 approved budget ensures that there is an equitable distribution of benefits in the community.

The 2021/22 budget was prepared in line with the City's level of tolerance of risk and it is managed through budgetary review and control.

The approved budget was based on zero based budgeting concept which requires all income and expenses to be thoroughly reviewed against data and information available to perform the City's services at a sustainable level.

Budget/Financial Implications

As outlined in the Monthly Financial Report.

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Financial Summary - Hierarchy

Posting Year 2022
Fund Number 2
Operating/Capital 0

Row Labels	Master Account (desc)	November Actual YTD	November Budget YTD	Variance	Committed Balance	Annual Budget YTD
Governance						
CEO's Office						
Governance						
Expense						
20420	Salaries - Governance	365,046	371,350	6,304	0	891,238
20421	Other Employee Costs - Governance	7,908	38,662	30,754	283	48,287
20423	Office - Governance	39,140	7,420	(31,720)	4,416	17,810
20425	Depreciation - Governance	49,458	49,460	2	0	118,700
20427	Finance - Governance	114,000	114,000	0	0	273,600
20430	Other Expense - Governance	3,334	5,835	2,501	2,450	14,000
20434	Professional Fees - Governance	124,506	236,251	111,745	82,372	565,000
20450	Special Projects - Governance / PC93	0	49,000	49,000	0	49,000
Expense Total		703,391	871,978	168,587	89,522	1,977,635
Income						
50416	Contributions & Reimbursements	(33,182)	0	33,182	0	0
Income Total		(33,182)	0	33,182	0	0
Governance Total		670,209	871,978	201,769	89,522	1,977,635
Communications						
Expense						
28320	Salaries - Communications	81,271	125,485	44,214	0	301,165
28321	Other Employee Costs - Communications	3,567	3,722	155	111	4,057
28322	Staff Recruitment - Communications	0	750	750	0	1,500
28323	Office - Communications	19,801	39,830	20,029	2,250	95,600
28327	Finance - Communications	69,375	69,375	0	0	166,500
28330	Other Expense - Communications	0	1,790	1,790	0	4,300
28335	ICT Expenses - Communications	29,610	18,405	(11,205)	0	44,170
28350	Special Projects - Communications / PC 90	0	0	0	0	0
Expense Total		203,624	259,357	55,733	2,361	617,292
Communications Total		203,624	259,357	55,733	2,361	617,292
Human Resources						
Expense						
20520	Salaries - HR	212,108	214,776	2,668	5,837	515,463
20521	Other Employee Costs - HR	61,802	151,450	89,648	31,238	304,400
20522	Staff Recruitment - HR	37,132	43,125	5,993	18,895	61,500
20523	Office - HR	452	1,259	807	159	1,800
20527	Finance - HR	(426,975)	(427,001)	(26)	0	(1,024,800)
20528	Insurance - HR	98,501	111,600	13,099	539	111,600
20530	Other Expense - HR	0	0	0	290	0
20534	Professional Fees - HR	0	10,000	10,000	6,100	20,000
20550	Special Projects - HR / PC92	0	10,000	10,000	0	10,000
Expense Total		(16,981)	115,209	132,190	63,058	(37)
Income						
50510	Contributions & Reimbursements - HR	0	0	0	0	0
Income Total		0	0	0	0	0
Human Resources Total		(16,981)	115,209	132,190	63,058	(37)
Members Of Council						
Expense						
20323	Office - MOC	6,178	8,335	2,157	4,676	20,000
20325	Depreciation - MOC	250	250	0	0	600
20329	Members of Council - MOC	252,652	274,116	21,464	4,473	552,876
20330	Other Expense - MOC	0	835	835	0	2,000
20334	Professional Fees - MOC	0	5,001	5,001	0	10,000
20327	Finance - MOC	23,795	23,790	(5)	0	57,100
Expense Total		282,875	312,327	29,452	9,150	642,576
Members Of Council Total		282,875	312,327	29,452	9,150	642,576
CEO's Office Total		1,139,727	1,558,871	419,144	164,090	3,237,466
Governance Total		1,139,727	1,558,871	419,144	164,090	3,237,466
Corporate & Strategy						
Corporate Strategy & Systems						
Corporate Services						
Expense						
21220	Salaries - Corporate Services	241,472	214,717	(26,755)	0	515,320
21221	Other Employee Costs - Corporate Services	11,251	9,349	(1,902)	286	9,349
21224	Motor Vehicles - Corporate Services	6,676	0	(6,676)	0	0
21227	Finance - Corporate Services	(172,510)	(172,501)	9	0	(414,000)
21230	Other Expense - Corporate Services	3,235	7,085	3,850	10,514	17,000
21234	Professional Fees - Corporate Services	11,025	37,500	26,475	18,975	90,000
21235	ICT Expenses - Corporate Services	0	62,500	62,500	0	150,000
21250	Special Projects - Corporate Services / PC68	400	0	(400)	3,300	0
Expense Total		101,549	158,650	57,101	33,075	367,669
Corporate Services Total		101,549	158,650	57,101	33,075	367,669
Customer Services						
Expense						
21320	Salaries - Customer Service	138,937	147,225	8,288	0	353,335
21321	Other Employee Costs - Customer Service	3,903	4,868	965	149	4,868
21323	Office - Customer Service	955	2,645	1,690	749	6,350
21327	Finance - Customer Service	(151,850)	(151,875)	(25)	0	(364,500)
21330	Other Expense - Customer Service	0	50	50	0	200
Expense Total		(8,055)	2,913	10,968	898	253
Income						
51301	Fees & Charges - Customer Services	(485)	(150)	335	0	(300)
Income Total		(485)	(150)	335	0	(300)
Customer Services Total		(8,540)	2,763	11,303	898	(47)
ICT						
Expense						
21720	Salaries - ICT	254,544	296,173	41,629	0	710,804
21721	Other Employee Costs - ICT	2,705	6,247	3,542	103	9,247
21723	Office - ICT	5,619	13,335	7,716	16,099	32,000
21724	Motor Vehicles - ICT	1,437	4,125	2,688	0	9,900

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21725	Depreciation - ICT	35,542	35,540	(2)	0	85,300
21727	Finance - ICT	(1,668,225)	(1,668,249)	(24)	0	(4,003,800)
21728	Insurance - ICT	11,178	5,600	(5,578)	0	5,600
21730	Other Expense - ICT	17,833	4,165	(13,668)	0	10,000
21734	Professional Fees - ICT	32,700	275,000	242,300	110,250	660,000
21735	ICT Expenses - ICT	326,155	403,591	77,436	229,372	1,259,000
21750	Special Projects - ICT	385,397	545,420	160,023	359,254	1,309,000
Expense Total		(595,116)	(79,053)	516,063	715,078	87,051
ICT Total						
		(595,116)	(79,053)	516,063	715,078	87,051
Land and Property						
Expense						
21110	Salaries - Land & Property	45,194	76,010	30,816	0	182,440
21111	Other employee Costs-Land and Property	0	1,193	1,193	0	1,193
21112	Others Expenses - Land and Property	4,422	7,585	3,163	0	18,400
21117	Special Projects - Land and Property	10,149	0	(10,149)	2,001	60,000
Expense Total		59,765	84,788	25,023	2,001	262,033
Income						
51251	Fees & Charges - Rental Income Land & Property	(110,041)	(128,950)	(18,909)	0	(309,500)
Income Total		(110,041)	(128,950)	(18,909)	0	(309,500)
Land and Property Total						
		(50,276)	(44,162)	6,114	2,001	(47,467)
Corporate Strategy & Systems Total						
		(552,384)	38,198	590,582	751,051	407,206
Finance						
Rates						
Expense						
21920	Salaries - Rates	58,363	71,380	13,017	0	171,311
21921	Other Employee Costs - Rates	1,199	1,962	763	46	1,962
21923	Office - Rates	10,297	5,940	(4,357)	0	14,250
21927	Finance - Rates	61,986	74,830	12,844	317	179,600
21930	Other Expense - Rates	8,352	5,415	(2,937)	685	13,000
21934	Professional Fees - Rates	7,972	18,750	10,778	16,832	45,000
Expense Total		148,168	178,277	30,109	17,880	425,123
Income						
51908	Rates - Rates	(25,279,740)	(25,277,547)	2,193	0	(25,393,172)
Income Total		(25,279,740)	(25,277,547)	2,193	0	(25,393,172)
Rates Total						
		(25,131,572)	(25,099,270)	32,302	17,880	(24,968,049)
General Finance						
Expense						
21420	Salaries - Finance	360,485	385,015	24,530	7,496	924,040
21421	Other Employee Costs - Finance	6,685	9,504	2,819	594	13,714
21423	Office - Finance	1,419	485	(934)	3	1,164
21427	Finance - Finance	(340,810)	(335,086)	5,724	1,008	(804,200)
21434	Professional Fees - Finance	1,636	24,585	22,949	35,984	59,000
21450	Special Projects - Finance	1,027	0	(1,027)	0	0
Expense Total		30,442	84,503	54,061	45,085	193,718
Income						
51401	Fees & Charges - Finance	(36,042)	(26,665)	9,377	0	(64,000)
51410	Sundry Income - Finance	(21,861)	(22,983)	(1,122)	0	(22,983)
Income Total		(57,903)	(49,648)	8,255	0	(86,983)
General Finance Total						
		(27,461)	34,855	62,316	45,085	106,735
General Purpose						
Expense						
21627	Finance - General Purpose	0	0	0	0	25,000
21631	Interest - General Purpose	53,181	53,182	1	0	113,432
Expense Total		53,181	53,182	1	0	138,432
Income						
51604	Grants Operating - General Purpose	(205,330)	(187,500)	17,830	0	(375,000)
51607	Interest - General Purpose	(19,039)	(48,750)	(29,711)	0	(117,000)
Income Total		(224,369)	(236,250)	(11,881)	0	(492,000)
General Purpose Total						
		(171,188)	(183,068)	(11,880)	0	(353,568)
Shared Services						
Expense						
21523	Office - Shared Services	30,988	45,665	14,677	11,221	118,000
21525	Depreciation - Shared Services	21,183	0	(21,183)	0	0
21527	Finance - Shared Services	(145,000)	(145,000)	0	0	(348,000)
21534	Professional Fees - Shared Services	75,193	95,835	20,642	70,224	230,000
21540	Major Incident Expenses - Shared Services	22,329	0	(22,329)	16,047	0
Expense Total		4,693	(3,500)	(8,193)	97,491	0
Shared Services Total						
		4,693	(3,500)	(8,193)	97,491	0
Finance Total		(25,325,528)	(25,250,983)	74,543	160,457	(25,214,882)
Corporate & Strategy Total						
		(25,877,912)	(25,212,785)	665,127	911,508	(24,807,676)
Community Development						
Community Development						
Community Development						
Expense						
28120	Salaries - Community Development	228,761	204,116	(24,645)	72,509	489,873
28121	Other Employee Costs - Community Development	5,713	6,421	708	179	8,861
28123	Office - Community Development	143	420	277	0	1,000
28124	Motor Vehicles - Community Development	3,443	3,750	308	0	9,000
28125	Depreciation - Community Development	458	460	2	0	1,100
28127	Finance - Community Development	112,375	112,375	0	0	269,700
28130	Other Expense - Community Development	4,837	3,125	(1,712)	0	7,500
28134	Professional Fees - Community Development	0	210	210	0	500
28135	ICT Expenses - Community Development	0	2,350	2,350	0	2,350
28137	Donations - Community Development	52,854	33,040	(19,814)	0	293,710
28150	Special Projects - Community Development	4,268	25,000	20,732	6,323	30,000
28151	OPRL Activities - Community Development / PC82-87	24,979	28,930	3,951	83,749	145,500
Expense Total		437,831	420,197	(17,634)	162,760	1,259,094
Income						
58101	Fees & Charges - Community Development	(6,300)	(4,710)	1,590	0	(10,500)
58104	Grants Operating - Community Development	0	(8,750)	(8,750)	0	(21,000)
58106	Contributions & Reimbursen - Community Development	0	(2,085)	(2,085)	0	(5,000)
Income Total		(6,300)	(15,545)	(9,245)	0	(36,500)
Community Development Total						
		431,530	404,652	(26,878)	162,760	1,222,594
Community Facilities						
Expense						
28220	Salaries - Community Facilities	0	0	0	0	0
Expense Total		0	0	0	0	0
Income						

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58201	Fees & Charges - Community Facilities	0	(415)	(415)	0	(1,000)
58209	Council Property - Community Facilities	(63,030)	(71,055)	(8,025)	0	(170,520)
Income Total		(63,030)	(71,470)	(8,440)	0	(171,520)
Community Facilities Total						
Volunteer Services VRC		(63,030)	(71,470)	(8,440)	0	(171,520)
Expense						
29321	Other Employee Cost - Volunteer Services VRC	922	0	(922)	35	0
Expense Total		922	0	(922)	35	0
Volunteer Services VRC Total						
Volunteer Services NVS		922	0	(922)	35	0
Expense						
29220	Salaries - Volunteer Services NVS	20,209	19,785	(424)	0	47,488
29221	Other Employee Costs - Volunteer Services NVS	307	539	232	12	539
29223	Office - Volunteer Services NVS	0	250	250	560	500
29227	Finance - Volunteer Services NVS	43,500	43,500	0	0	104,400
29230	Other Expense - Volunteer Services NVS	247	935	688	632	2,000
29250	Special Projects - Volunteer Services NVS	2,423	3,000	577	0	3,000
Expense Total		66,687	68,009	1,322	1,204	157,927
Volunteer Services NVS Total						
Tresillian Community Centre		66,687	68,009	1,322	1,204	157,927
Expense						
29120	Salaries - Tresillian CC	120,668	112,130	(8,538)	0	263,442
29121	Other Employee Costs - Tresillian CC	2,090	2,627	537	80	2,627
29123	Office - Tresillian CC	9,201	7,500	(1,701)	3,247	25,000
29125	Depreciation - Tresillian CC	6,292	6,290	(2)	0	15,100
29127	Finance - Tresillian CC	52,500	52,500	0	0	126,000
29130	Other Expense - Tresillian CC	3,008	3,499	491	1,954	7,500
29136	Courses - Tresillian CC	90,541	62,700	(27,841)	44,152	250,800
29150	Exhibition - Tresillian CC	15,663	2,250	(13,413)	0	9,000
Expense Total		299,962	249,496	(50,466)	49,433	699,469
Income						
59101	Fees & Charges - Tresillian CC	(307,234)	(191,625)	115,609	0	(388,500)
59109	Council Property - Tresillian CC	(15,022)	(15,000)	22	0	(36,000)
51906	Contributions & Reimbursement - Tresillian CC	(500)	(500)	0	0	(500)
Income Total		(322,756)	(207,125)	115,631	0	(425,000)
Tresillian Community Centre Total						
Community Development Total		(22,794)	42,371	65,165	49,433	274,469
Community Services Centres						
Nedlands Community Care						
Expense						
28620	Salaries - NCC	332,989	386,132	53,143	0	926,715
28621	Other Employee Costs - NCC	8,068	7,708	(360)	308	10,558
28623	Office - NCC	917	4,000	3,083	1,355	9,500
28624	Motor Vehicles - NCC	0	30,210	30,210	0	72,500
28625	Depreciation - NCC	1,083	1,085	2	0	2,600
28626	Utility - NCC	3,720	5,625	1,905	0	13,500
28627	Finance - NCC	141,040	141,041	1	0	338,500
28628	Insurance - NCC	459	600	141	0	600
28630	Other Expense - NCC	30,996	30,835	(161)	12,737	74,000
28635	ICT Expenses - NCC	0	6,000	6,000	0	6,000
28649	Loss Sale of Assets - NCC	0	2,055	2,055	0	4,932
28664	Hacc Unit Cost - NCC / PC66	44,951	0	(44,951)	0	0
Expense Total		564,223	615,291	51,068	14,399	1,459,405
Income						
58601	Fees & Charges - NCC/PC 66	(51,985)	(54,170)	(2,185)	0	(130,000)
58604	Grants Operating - NCC/PC 66	(520,540)	(520,248)	292	0	(1,040,500)
Income Total		(572,525)	(574,418)	(1,893)	0	(1,170,500)
Nedlands Community Care Total						
Positive Ageing		(8,301)	40,873	49,174	14,399	288,905
Expense						
27420	Salaries - Positive Ageing	76,041	68,376	(7,665)	0	164,100
27421	Other Employee Costs - Positive Ageing	1,521	1,858	337	58	1,858
27427	Finance - Positive Ageing	31,415	31,415	0	0	75,400
28450	Other Expense - Positive Ageing	16,904	37,500	20,596	5,820	81,000
Expense Total		125,881	139,149	13,268	5,878	322,358
Income						
58420	Fees & Charges - Positive Ageing	(33,876)	(27,585)	6,291	0	(67,000)
58423	Grants Operating - Positive Ageing	0	0	0	0	(3,000)
Income Total		(33,876)	(27,585)	6,291	0	(70,000)
Positive Ageing Total						
Point Resolution Child Care		92,005	111,564	19,559	5,878	252,358
Point Resolution Child Care						
Expense						
28820	Salaries - PRCC	211,113	244,940	33,827	0	587,866
28821	Other Employee Costs - PRCC	5,909	7,300	1,391	212	8,125
28823	Office - PRCC	1,111	2,600	1,489	423	8,700
28824	Motor Vehicles - PRCC	3,443	3,750	308	0	9,000
28826	Utility - PRCC	3,237	1,575	(1,662)	0	6,300
28827	Finance - PRCC	61,594	61,540	(54)	0	147,700
28830	Other Expense - PRCC	42,375	12,000	(30,375)	3,879	30,000
28835	ICT Expenses - PRCC	310	0	(310)	1,878	0
28833	Building - PRCC	0	10,000	10,000	0	10,000
Expense Total		329,092	343,705	14,613	6,392	807,691
Income						
58801	Fees & Charges - PRCC	(409,142)	(360,000)	49,142	0	(840,000)
Income Total		(409,142)	(360,000)	49,142	0	(840,000)
Point Resolution Child Care Total						
Mt Claremont Library		(80,050)	(16,295)	63,755	6,392	(32,309)
Mt Claremont Library						
Expense						
28523	Office - Mt Claremont Library	2,977	4,540	1,563	2,139	10,900
28527	Finance - Mt Claremont Library	103,210	103,210	0	0	247,700
28530	Other Expense - Mt Claremont Library	10,874	14,820	3,946	8,895	37,500
28535	ICT Expenses - Mt Claremont Library	0	250	250	0	12,200
Expense Total		117,061	122,820	5,759	11,034	308,300
Income						
58501	Fees & Charges - Mt Claremont Library	(125)	(290)	(165)	0	(700)
58510	Sundry Income - Mt Claremont Library	(60)	(210)	(150)	0	(500)
58511	Fines & Penalties - Mt Claremont Library	(49)	(210)	(162)	0	(500)
Income Total		(234)	(710)	(476)	0	(1,700)

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Mt Claremont Library Total		116,827	122,110	5,283	11,034	306,600
Nedlands Library						
Expense						
28720	Salaries - Library Services	418,759	464,806	46,047	0	1,115,524
28721	Other Employee Costs - Library Services	12,201	14,391	2,190	327	25,041
28723	Office - Nedlands Library	10,640	18,130	7,490	3,474	43,500
28724	Motor Vehicles - Nedlands Library	7,574	7,710	137	0	18,500
28725	Depreciation - Nedlands Library	4,375	4,375	0	0	10,500
28727	Finance - Nedlands Library	430,085	430,081	(4)	0	1,032,200
28728	Insurance - Nedlands Library	688	900	212	0	900
28730	Other Expense - Nedlands Library	26,616	43,090	16,474	18,529	103,400
28731	Grants Expenditure - Nedlands Library	1,210	1,100	(110)	0	1,100
28734	Professional Fees - Nedlands Library	0	0	0	0	1,000
28735	ICT Expenses - Nedlands Library	3,011	5,025	2,014	0	32,600
28750	Special Projects - Nedlands Library	0	775	775	0	3,100
Expense Total		915,158	990,383	75,225	22,329	2,387,365
Income						
58701	Fees & Charges - Nedland Library	(3,392)	(2,165)	1,227	0	(5,200)
58704	Grants Operating - Nedlands Library	(1,100)	(1,100)	0	0	(1,100)
58710	Sundry Income - Nedlands Library	(2,624)	(2,085)	539	0	(5,000)
58711	Fines & Penalties - Nedlands Library	(1,750)	(1,290)	460	0	(3,100)
Income Total		(8,866)	(6,640)	2,226	0	(14,400)
Nedlands Library Total		906,293	983,743	77,450	22,329	2,372,965
Community Services Centres Total		1,026,773	1,241,995	215,222	60,033	3,188,519
Community Development Total						
		1,440,087	1,685,557	245,470	273,464	4,671,989
Planning & Development Services						
Planning Services						
Urban Planning						
Expense						
24820	Salaries - Town Planning Admin	691,963	773,377	81,414	22,667	1,856,103
24821	Other Employee Costs - Town Planning Admin	18,590	21,833	3,243	562	32,998
24823	Office - Town Planning Admin	2,569	24,130	21,561	949	57,900
24824	Motor Vehicles - Town Planning Admin	14,654	15,000	346	0	36,000
24827	Finance - Town Planning Admin	327,665	327,666	1	0	786,400
24830	Other Expense - Town Planning Admin	337	2,500	2,163	0	6,000
24834	Professional Fees - Town Planning Admin	89,948	275,140	185,192	95,177	660,324
24858	Projects - PC61	206,591	372,920	166,329	202,677	779,000
Expense Total		1,352,318	1,812,566	460,248	322,033	4,214,725
Income						
54801	Fees & Charges - Town Planning Admin	(286,229)	(364,581)	(78,352)	0	(875,000)
54811	Fines & Penalties - Town Planning	0	(625)	(625)	0	(1,500)
Income Total		(286,229)	(365,206)	(78,977)	0	(876,500)
Urban Planning Total		1,066,089	1,447,360	381,271	322,033	3,338,225
Planning Services Total		1,066,089	1,447,360	381,271	322,033	3,338,225
Health & Compliance						
Sustainability						
Expense						
24620	Salaries - Sustainability	9,964	14,010	4,046	0	33,624
24621	Other Employee Costs - Sustainability	805	387	(418)	12	387
24624	Motor Vehicles - Sustainability	7,964	8,125	161	0	19,500
24627	Finance - Sustainability	2,415	2,415	0	0	5,800
24638	Operational Activities - Sustainability / PC79	5,999	10,757	4,758	2,567	24,000
Expense Total		27,147	35,694	8,547	2,580	83,311
Sustainability Total		27,147	35,694	8,547	2,580	83,311
Environmental Health						
Expense						
24720	Salaries - Environmental Health	217,060	277,100	60,040	0	665,036
24721	Other Employee Costs - Environmental Health	9,067	11,758	2,691	251	19,928
24723	Office - Environmental Health	252	2,500	2,248	0	6,000
24724	Motor Vehicles - Environmental Health	70	0	(70)	0	0
24725	Depreciation - Environmental Health	1,667	1,665	(2)	0	4,000
24727	Finance - Environmental Health	94,210	94,210	0	0	226,100
24730	Other Expense - Environmental Health	5,064	7,420	2,356	922	17,800
24751	OPRL Activities - Environmental Health PC76,77,78	6,018	12,295	6,277	0	30,000
Expense Total		333,406	406,948	73,542	1,172	968,864
Income						
54701	Fees & Charges - Environmental Health	(58,330)	(25,210)	33,120	0	(60,500)
54710	Sundry Income - Environmental Health	(860)	(835)	25	0	(2,000)
54711	Fines & Penalties - Environmental Health	(23,830)	(9,585)	14,245	0	(23,000)
Income Total		(83,020)	(35,630)	47,390	0	(85,500)
Environmental Health Total		250,386	371,318	120,932	1,172	883,364
Environmental Conservation						
Expense						
24220	Salaries - Environmental Conservation	4,143	0	(4,143)	0	0
24221	Other Employee Costs - Environmental Conservation	1,859	1,291	(568)	71	2,291
24223	Office - Environmental Conservation	623	500	(123)	0	900
24227	Finance - Environmental Conservation	47,000	47,000	0	0	112,800
24230	Other Expense - Environmental Conservation	653	0	(653)	0	1,350
24237	Donations - Environmental Conservation	0	0	0	0	1,800
24251	OPRL Activities - Environ Conservation / PC80	314,941	530,336	215,395	208,981	848,400
Expense Total		369,220	579,127	209,907	209,052	967,541
Income						
54204	Grants Operating - Environmental Conservation	0	0	0	0	(20,000)
54210	Sundry Income - Environmental Conservation	0	(7,203)	(7,203)	0	(17,160)
Income Total		0	(7,203)	(7,203)	0	(37,160)
Environmental Conservation Total		369,220	571,924	202,704	209,052	930,381
Ranger Services						
Expense						
21120	Salaries - Ranger Services	234,372	233,450	(922)	0	560,287
21121	Other Employee Costs - Ranger Services	9,910	10,391	481	811	16,991
21123	Office - Ranger Services	5,659	4,750	(909)	703	6,300
21124	Motor Vehicles - Ranger Services	15,744	20,000	4,256	0	48,000
21125	Depreciation - Ranger Services	2,000	2,000	0	0	4,800
21127	Finance - Ranger Services	102,382	110,045	7,663	0	276,500
21130	Other Expense - Ranger Services	1,309	6,249	4,940	4,835	19,450
21137	Donations - Ranger Services	0	0	0	0	1,000
Expense Total		371,375	386,885	15,510	6,350	933,328
Income						

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51101	Fees & Charges - Ranger Services	(32,780)	(24,585)	8,195	0	(62,000)
51106	Contributions & Reimbursements- Rangers Services	0	0	0	0	0
51111	Fines & Penalties - Rangers Services	(105,002)	(119,915)	(14,913)	0	(282,000)
Income Total		(137,781)	(144,500)	(6,719)	0	(344,000)
Ranger Services Total		233,594	242,385	8,791	6,350	589,328
Health & Compliance Total		880,347	1,221,321	340,974	219,154	2,486,384
Building Services						
Building Services Expense						
24420	Salaries - Building Services	359,801	366,130	6,329	0	878,714
24421	Other Employee Costs - Building Services	13,824	15,428	1,604	281	27,803
24423	Office - Building Services	470	526	56	0	1,150
24424	Motor Vehicles - Building Services	11,326	11,460	134	0	27,500
24427	Finance - Building Services	170,000	170,000	0	0	408,000
24430	Other Expense - Building Services	1,130	210	(920)	0	500
24434	Professional Fees - Building Services	0	415	415	0	1,000
Expense Total		556,551	564,169	7,618	281	1,344,667
Building Services Income						
54401	Fees & Charges - Building Services	(363,739)	(641,848)	(278,109)	0	(1,200,000)
54410	Sundry Income - Building Services	(5,063)	(7,500)	(2,437)	0	(15,000)
54411	Fines & Penalties - Building Services	(22,282)	(18,415)	3,867	0	(43,500)
Income Total		(391,085)	(667,763)	(276,679)	0	(1,258,500)
Building Services Total		165,466	(103,594)	(269,060)	281	86,167
Building Services Total		165,466	(103,594)	(269,060)	281	86,167
Planning & Development Services Total		2,111,901	2,565,087	453,186	541,467	5,910,776
Technical Services						
Engineering						
Infrastructure Services Expense						
26220	Salaries - Infrastructure Svcs	1,041,170	904,682	(136,488)	113,334	2,171,243
26221	Other Employee Costs - Infrastructure Svcs	58,615	67,943	9,328	6,338	108,008
26223	Office - Infrastructure Svcs	3,720	12,929	9,209	2,555	31,500
26224	Motor Vehicles - Infrastructure Svcs	7,711	11,875	4,164	0	28,500
26225	Depreciation - Infrastructure Svcs	3,500	3,500	0	0	8,400
26227	Finance - Infrastructure Svcs	19,186	(411,116)	(430,302)	0	(986,677)
26228	Insurance - Infrastructure Svcs	127,726	142,500	14,774	1,086	142,500
26230	Other Expense - Infrastructure Svcs	19,921	25,441	5,520	1,479	65,000
26234	Professional Fees - Infrastructure Svcs	42,935	23,858	(19,077)	152,601	120,000
Expense Total		1,324,484	781,612	(542,872)	277,394	1,688,474
Infrastructure Services Income						
50202	Service Charges - Infrastructure Svcs	(6,400)	0	6,400	0	0
56201	Fees & Charges - Infrastructure Svcs	(536)	(2,190)	(1,654)	0	(5,250)
Income Total		(6,937)	(2,190)	4,747	0	(5,250)
Infrastructure Services Total		1,317,547	779,422	(538,125)	277,394	1,683,224
Plant Operating						
Plant Operating Expense						
26521	Other Employee Costs - Plant Operating	2,843	3,358	515	109	3,358
26525	Depreciation - Plant Operating	159,375	159,375	0	0	382,500
26527	Finance - Plant Operating	(204,464)	(458,331)	(253,867)	0	(1,100,000)
26532	Plant - Plant Operating	221,729	251,245	29,516	57,820	603,000
26533	Minor Parts & Workshop Tools - Plant Operating	2,901	13,330	10,429	1,222	32,000
26549	Loss Sale of Assets - Plant Operating	0	53,545	53,545	0	128,508
Expense Total		182,384	22,522	(159,862)	59,151	49,366
Plant Operating Income						
56515	Profit Sale of Assets - Plant Operating	0	(2,725)	(2,725)	0	(6,545)
56506	Contributions & Reimbursements - Plant Operating	(17,548)	(21,915)	(4,367)	0	(52,600)
Income Total		(17,548)	(24,640)	(7,092)	0	(59,145)
Plant Operating Total		164,836	(2,118)	(166,954)	59,151	(9,779)
Streets Roads and Depots						
Streets Roads and Depots Expense						
26625	Depreciation - Streets Roads & Depots	1,002,083	1,002,083	(0)	0	2,405,000
26626	Utility - Streets Roads & Depots	208,524	252,046	43,522	0	593,203
26630	Other Expense - Streets Roads & Depots	2,794	13,976	11,182	7,586	33,550
26667	Maintenance - Road Maintenance / PC51	184,492	364,418	179,926	187,891	750,000
26668	Maintenance - Drainage Maintenance / PC52	185,075	260,343	75,268	104,215	508,750
26669	Maintenance - Footpath Maintenance / PC53	57,128	111,584	54,456	63,533	198,900
26670	Maintenance - Parking Signs / PC54	35,024	37,799	2,775	854	93,405
26671	Maintenance - Right of Way Maintenance / PC55	27,566	45,631	18,066	0	96,250
26672	Maintenance - Bus Shelter Maintenance / PC56	1,252	2,459	1,207	136	12,760
26673	Maintenance - Graffiti Control / PC57	155	6,250	6,095	1,255	15,000
26674	Maintenance - Streets Roads & Depot / PC89	19,052	15,211	(3,841)	19,396	45,000
Expense Total		1,723,145	2,111,800	388,655	384,866	4,751,818
Streets Roads and Depots Income						
56601	Fees & Charges - Streets Roads & Depots	(33,660)	(21,174)	12,486	0	(56,000)
56604	Grants Operating - Streets Roads & Depots	(75,482)	0	75,482	0	0
56606	Contributions & Reimburse - Streets Roads & Depots	0	(31)	(31)	0	(10,000)
56611	Fines & Penalties - Streets Roads & Depots	(500)	0	500	0	0
Income Total		(109,642)	(21,205)	88,437	0	(66,000)
Streets Roads and Depots Total		1,613,502	2,090,595	477,093	384,866	4,685,818
Waste Minimisation						
Waste Minimisation Expense						
24520	Salaries - Waste Minimisation	109,805	114,500	4,695	0	274,796
24521	Other Employee Costs - Waste Minimisation	2,825	4,120	1,295	94	7,120
24524	Motor Vehicles - Waste Minimisation	3,856	3,960	104	0	9,500
24527	Finance - Waste Minimisation	107,353	107,335	(18)	0	257,600
24538	Purchase of Product - Waste Minimisation	674	0	(674)	449	0
24552	Residential Kerbside - Waste Minimisation / PC71	495,199	825,456	330,257	457,660	1,981,100
24553	Residential Bulk - Waste Minimisation / PC72	1,508	0	(1,508)	193,191	458,600
24554	Commercial - Waste Minimisation / PC73	26,827	54,830	28,003	103,955	131,600
24555	Public Waste - Waste Minimisation / PC74	44,134	44,625	491	26,743	107,100
24556	Waste Strategy - Waste Minimisation / PC75	3,240	2,996	(244)	0	50,000
Expense Total		795,419	1,157,822	362,403	782,091	3,277,416
Waste Minimisation Income						
54501	Fees & Charges - Waste Minimisation	(3,286,960)	(3,262,460)	24,500	0	(3,262,460)
54510	Sundry Income - Waste Minimisation	0	0	0	0	0
Income Total		(3,286,960)	(3,262,460)	24,500	0	(3,262,460)
Waste Minimisation Total		(2,491,540)	(2,104,638)	386,902	782,091	14,956
Building Maintenance						

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Expense						
24120	Salaries - Building Maintenance	183,894	178,260	(5,634)	0	427,826
24121	Other Employee Costs - Building Maintenance	4,327	6,530	2,203	150	8,980
24123	Office - Building Maintenance	263	210	(53)	0	500
24124	Motor Vehicles - Building Maintenance	11,016	14,790	3,774	0	35,500
24125	Depreciation - Building Maintenance	325,792	325,791	(1)	0	781,900
24126	Utility - Building Maintenance PC41,42,43	84,347	91,665	7,318	0	220,000
24127	Finance - Building Maintenance	110,040	(6,625)	(116,665)	0	(15,900)
24128	Insurance - Building Maintenance PC40	85,000	95,000	10,000	0	95,000
24130	Other Expense - Building Maintenance	2,573	6,250	3,677	436	15,000
24133	Building - Building Maintenance PC58	407,073	645,620	238,547	286,139	1,483,000
Expense Total		1,214,324	1,357,491	143,167	286,725	3,051,806
Income						
54106	Contributions & Reimbursement - Building Maintenance	(24,147)	0	24,147	0	0
54109	Council Property - Building Maintenance	(12,751)	0	12,751	0	0
54110	Sundry Income - Building Maintenance	(889)	0	889	0	0
Income Total		(37,786)	0	37,786	0	0
Building Maintenance Total		1,176,538	1,357,491	180,953	286,725	3,051,806
Engineering Total		1,780,883	2,120,752	339,869	1,790,227	9,426,025
Parks Services						
Expense						
26360	Depreciation - Parks Services	348,375	348,376	1	0	836,100
26365	Maintenance - Parks Services / PC59	1,370,041	1,736,021	365,980	369,042	4,213,995
Expense Total		1,718,416	2,084,397	365,981	369,042	5,050,095
Income						
56301	Fees & Charges - Parks & Ovals	(41)	(210)	(169)	0	(500)
56306	Contributions & Reimbursements - Parks Services	(11,826)	(33,065)	(21,239)	0	(79,356)
56309	Council Property - Parks Services	(12,227)	(19,846)	(7,619)	0	(47,641)
56310	Sundry Income - Parks Services	(18,944)	(8,905)	10,039	0	(21,368)
56312	Fines & Penalties - Parks & Ovals	(440)	(420)	20	0	(1,010)
Income Total		(43,478)	(62,446)	(18,968)	0	(149,875)
Parks Services Total		1,674,938	2,021,951	347,013	369,042	4,900,220
Parks Services Total		1,674,938	2,021,951	347,013	369,042	4,900,220
Technical Services Total		3,455,821	4,142,703	686,882	2,159,269	14,326,245
City of Nedlands Total		(17,730,376)	(15,260,567)	2,469,809	4,049,799	3,338,800

Program (All)
 Posting Y 2022
 Operatin Capital

L1	L1 Desc / L2 - Desc	November Actual	Y T Committed	Balance Annual Budget Y	Budget Available
2	Footpath Rehabilitation				
	2012 Waratah Avenue	0	18,485	185,582	167,097
	2023 Bruce Street	0	0	0	0
	2054 Broome Street	0	0	19,592	19,592
	2097 Whitfeld St	0	0	0	0
	2500 Stirling Hwy - CF Taylor to Vincent 4 sections	0	0	42,336	42,336
	2452 School Sports Facility	0	0	30,211	30,211
	2147 Nandina Avenue	0	0	0	0
	643 Bruce st Hillway to The Avenue	0	0	0	0
	796 Viewway	0	0	0	0
	805 Selby St - Underwood Av to Alderbury St	0	0	39,420	39,420
	803 Asquith St - Olearia lane to Strickland	0	0	8,708	8,708
	804 Birdwood P path(bushland to Tawarri)	2,038	0	47,730	45,692
	806 Stirling Hwy - Broome to Martin(North S)	21,182	0	44,604	23,422
	807 Stirling Hw-Martin to Baird(North S)	0	0	42,714	42,714
	Footpath Rehabilitation Total	23,220	18,485	460,897	419,192
3	Road Rehabilitation				
	2049 Asquith Street	3,161	2,450	96,250	90,640
	2202 Mooro Drive	3,820	0	0	-3,820
	2083 Haldane St	10	0	0	-10
	2319 Laneways	80,033	1,273	50,000	-31,306
	647 Karella Street(East)	0	0	0	0
	648 Lissadel st - Kirwan to Alderbury st	0	0	0	0
	667 Nameless Lane (Nth of Haldane)	0	0	0	0
	797 Mengler Av road Resurfacing	226,664	5,502	0	-232,166
	808 Design, Survey,Testing & Inspections	2,803	0	0	-2,803
	809 Portland St - Stirling Hwy to Karella St	8,514	0	366,508	357,994
	841 Lobelia Street - Design & Construction	1,750	527,365	175,838	-353,277
	843 Pine Tree - Moore Drive to Lobelia St	0	497,957	287,154	-210,803
	845 Mooro - John XXIII to Camelia	1,450	19,485	295,268	274,333
	Road Rehabilitation Total	328,204	1,054,031	1,271,018	-111,217
4	Drainage Rehabilitation				
	2191 Bishop Road	0	0	55,106	55,106
	638 Drainage Risk Review Dalkeith & Nedlands	645	0	0	-645
	642 56 Dalkeith Rd Drainage & Laneway Design	0	1,500	0	-1,500
	668 Government Road & Loch Street Sumps	0	19,845	0	-19,845
	810 56 Dalkeith Rd-Drainage Tank and Laneway	8,880	19,900	50,000	21,220
	811 Charles Crt Res- Design drainage Swale	0	0	19,350	19,350
	812 Loftus St - Design deepening basin	0	0	6,450	6,450
	813 Philip Rd - Design reweiv drainage infra	0	1,990	25,800	23,810
	Drainage Rehabilitation Total	9,525	43,235	156,706	103,946
5	Street Furniture / Bus Shelter				
	814 Replace existing beach signage	0	9,595	18,060	8,465
	847 Replace 2 Bus shelter-CIF2508, CIF2511	25,755	20,594	32,250	-14,099
	Street Furniture / Bus Shelter Total	25,755	30,189	50,310	-5,634
6	Grant Funded Projects				
	2001 Railway Road	0	0	96,631	96,631
	2003 Alfred Road	0	0	0	0
	2015 Birdwood Parade	32,921	47,447	0	-80,368
	2037 Elizabeth Street	38,825	1,302	0	-40,127
	2225 Stephenson Avenue	0	19,354	0	-19,354
	2041 Elizabeth St-Broadwy to Bay Rd(Drainage)	0	0	0	0
	658 School Sports Circuit Mt Claremont	0	0	118,916	118,916
	659 Quintilian Road Shared Path - Stage 3	11,332	0	0	-11,332
	683 Brockway Rd - Alfred to Lemnos St	0	0	0	0
	684 Brockway Rd - Lemnos to Underwood	84,935	0	0	-84,935
	790 Kingston St	170,009	6,917	0	-176,925
	794 Lemnos St-Brockway Rd to Bedbrook Pl	91	0	0	-91
	816 Alfred Rd-Rochdale Rd intersection	0	0	179,945	179,945
	817 The Avenue-Brcce st to Broadway	6,339	0	298,862	292,523
	818 Adam Armtrong Pavillion Buildin Solar P	0	0	25,000	25,000
	819 John Leckie Building-Solar Panels	0	0	35,000	35,000
	846 Mooro - John XXIII to Norfolk	0	428,464	160,600	-267,864

Item 13.3 - Attachment 2

	848	Waratah - Road Resurfacing Project	0	0	148,555	148,555
	849	Waratah Footpath Renewal Project	1,630	0	501,445	499,815
	Grant Funded Projects Total		346,082	503,483	1,564,954	715,388
11	Building Construction					
	652	Allen Park Cottage - Alternate Facility	3,517	139,005	136,916	-5,606
	682	71 Stirling Hwy - Renovate roof, Air con	0	423	0	-423
	820	Allen Park Cottage Stage 2 Building upgr	0	0	75,465	75,465
	821	Beaton Park Toilet- Internal refurb	0	0	15,480	15,480
	822	City wide air-conditioning program	10,286	1,514	32,250	20,449
	823	City wide flooring program	0	0	32,250	32,250
	824	City wide painting program	0	0	32,250	32,250
	825	Highview Park Tennis Court toilet	6,685	0	5,160	-1,525
	826	Lawler park toilet	3,225	0	5,160	1,935
	827	Nedlands Child health Centre(reroof)	0	0	12,900	12,900
	828	PRCC Cabinetry and storage	0	521	12,900	12,379
	829	Swanbourne Surf Life Saving Ext SNSLSC b	3,840	0	2,212,667	2,208,827
	830	Tresillian Art C-upgrade Heatng nd Cooli	0	0	64,500	64,500
	Building Construction Total		27,553	141,464	2,637,898	2,468,881
12	Off Street Parking					
	4122	Point Resolution Reserve	0	7,550	12,900	5,350
	831	Tawarri Car Park upgrade	0	0	200,000	200,000
	832	Waratah St Parking Signs	0	0	25,200	25,200
	842	Melvista Oval - JC Smith Pavillion	6,810	171,757	145,080	-33,487
	Off Street Parking Total		6,810	179,307	383,180	197,063
13	Major Projects - Roads					
	662	Foreshore Workshop	8,777	13,785	76,084	53,522
	833	Kennedia Lane - Road pavement,Asphalt We	27,651	0	200,000	172,349
	844	Hay st 2 Alderbury-installa of Street li	0	28,741	0	-28,741
	Major Projects - Roads Total		36,428	42,526	276,084	197,129
14	Parks & Reserves Construction					
	4061	Bishop Road Reserve	75,547	0	0	-75,547
	4089	Hamilton Park	7,689	53,212	72,000	11,099
	4096	Lawler Park	15,026	2,100	55,000	37,874
	4192	College Green Mt Claremont	0	0	0	0
	4173	Cottesloe Golf Club	0	0	112,000	112,000
	732	Allen Park (LO) - INST floodlight	0	1,936	0	-1,936
	752	Hamilton Park - UG irrigation system	0	0	14,000	14,000
	631	Peace Memo Gardens-Renew Bore(38m)	0	0	0	0
	633	Swanbourne Greenway Project	6,165	5,031	0	-11,196
	641	Montario Quarter	0	0	20,000	20,000
	654	River Foreshore Protection and ACESS Man	0	2,920	0	-2,920
	690	Charles Court R - Replace Flat Bench	120	0	0	-120
	694	Cruickshank Verge repair,Passive Recreat	8,824	0	0	-8,824
	696	College Green Walkway - Upgrade Irrigati	0	0	0	0
	699	Hamilton Park - Renew Garden Beds	0	225	25,000	24,775
	772	Daran Park - Construct Noise Attention	0	37,093	0	-37,093
	778	Street gardens and Verges - Install LED	815	0	0	-815
	780	Allen park - Upgrade floodl 2 game stand	-15,909	0	0	15,909
	835	Greenway - Foreshore Reserve 28307	0	0	19,050	19,050
	837	Groundwater Bore Renewal	0	0	129,000	129,000
	838	Urban Forest Strategy	0	0	23,220	23,220
	839	College Park- Renew Central Capable Cab	0	16,455	28,834	12,379
	840	College Park - Clay wkt synthetic wkt	0	0	77,400	77,400
	Parks & Reserves Construction Total		98,276	118,972	575,504	358,256
15	Plant & Equipment					
	7502	Development Svs - Building Svs	0	0	34,000	34,000
	7505	Planning & Development Svs - Ranger Svs	0	98,790	102,000	3,210
	7508	Corporate & Strategy - Finance	0	0	0	0
	7517	Tresillian Kiln	12,141	0	13,797	1,656
	7519	1DWC369:Hino Mowing Unit 1	0	0	75,000	75,000
	7520	1GJZ462:Subaru Forester Wagon-L	0	0	39,000	39,000
	7521	1DWC370: Hino Mowing Unit 2	0	0	75,000	75,000
	7522	1BK0449:Toyota Hi Ace Commuter Bus	0	0	70,000	70,000
	7523	Massey Furguson 5609 4WD Turf Tractor	0	0	87,500	87,500
	Plant & Equipment Total		12,141	98,790	496,297	385,366
16	ICT Capital Projects					
	670	Adobe Acrobat	2,370	0	0	-2,370
	671	Azure Migration	0	0	25,000	25,000
	672	IP Phone System Collaboration	19,321	24,361	40,000	-3,682

Item 13.3 - Attachment 2

	674	Cyber Security Review	7,800	0	0	-7,800
	676	CCTV Management System	0	0	15,000	15,000
	678	Website Review	0	0	0	0
	6070	Field GO Client Application	2,325	0	0	-2,325
	850	CAD Station Upgrade	0	0	5,000	5,000
	851	Conference Room Interactive Screens	0	0	75,000	75,000
	853	iPads for Councillors	0	0	12,000	12,000
	854	Laptop Fleet	0	20,160	50,000	29,840
	855	Libraries, NCC & PRCC hardware	0	0	15,000	15,000
	856	NTI XL2 Sound Level Meter and Net Box	0	0	15,000	15,000
	860	Councilor Chambers Upgrade	0	0	15,000	15,000
	862	The Client Alternative	0	0	15,000	15,000
	863	WiFi Upgrade	0	0	10,000	10,000
	ICT Capital Projects Total		31,816	44,521	292,000	215,663
18	Furniture & Fixture					
	864	Furnitures & Equipment	27,484	22,087	5,000	-44,571
	Furniture & Fixture Total		27,484	22,087	5,000	-44,571
19	Public Art					
	9001	Public Arts Work	0	0	28,000	28,000
	865	Public Art	0	0	50,000	50,000
	Public Art Total		0	0	78,000	78,000
20	Major Projects - Parks					
	904	Swanbourne Beach Oval - rehabilitation	0	6,386	0	-6,386
	Major Projects - Parks Total		0	6,386	0	-6,386
City of Nedlands Total			973,296	2,303,476	8,247,848	4,971,076



CITY OF NEDLANDS
STATEMENT OF NET CURRENT ASSETS
CLOSING FUNDS
AS AT 30 NOVEMBER 2021

	2021/22 YTD 30 NOVEMBER 2022	2020/21 YTD 30 NOVEMBER 2021	2020/21 YEAR END 30 June 2021
Current Assets			
Cash & Cash Equivalents	32,689,904	25,837,514	20,169,546
Receivable - Rates Outstanding (inc Rebates)	6,583,118	7,869,521	606,717
Receivable - Sundry Debtors	843,113	920,354	920,958
Receivable - Self Supporting Loan	12,554	3,447	16,683
Receivable - UGP	54,443	52,460	88,345
GST Receivable	166,522	213,074	362,757
Prepayments	48,312	95,060	48,312
Less: Provision for Doubtful Debts	(10,432)	(9,282)	(10,432)
Inventories	25,784	19,151	34,191
	<u>40,413,318</u>	<u>35,001,298</u>	<u>22,237,077</u>
Current Liabilities			
Payable - Sundry Creditors	(6,113,926)	(1,323,260)	(7,719,435)
Payable - ESL	(1,699,487)	(3,028,540)	(57,714)
Payable Lease Liability	(43,728)	(58,569)	(64,560)
Accrued Salaries and Wages	(485,937)	(93,691)	(418,650)
Employee Provisions	(2,735,084)	(2,741,933)	(2,678,769)
Borrowings	(833,589)	(1,073,239)	(1,405,492)
Deferred Income	0	0	(108,850)
	<u>(11,911,751)</u>	<u>(8,319,231)</u>	<u>(12,453,471)</u>
Unadjusted Net Current Assets	<u>28,501,567</u>	<u>26,682,067</u>	<u>9,783,606</u>
Less: Restricted Reserves	(5,321,754)	(5,908,372)	(5,317,090)
Less: Current Self Supporting Loan Liability	(29,237)	(3,447)	(16,683)
Add Back: Borrowings	833,589	1,073,239	1,405,492
Net Current Assets	<u>23,984,165</u>	<u>21,843,487</u>	<u>5,855,325</u>



City of Nedlands

CITY OF NEDLANDS
STATEMENT OF FINANCIAL ACTIVITY
BY DIRECTORATES
FOR THE PERIOD ENDED 30 NOVEMBER 2021

Note	2021-22 June Budget \$	Nov 21 YTD Budget \$	Nov 21 YTD Actual \$	Nov 21 YTD Variance \$	Variance %
Operating Income					
Governance	0	0	33,182	33,182	0.00%
Corporate & Strategy	26,281,955	25,692,545	25,672,539	(20,006)	-0.08%
Community Development & Services	2,729,620	1,263,493	1,416,730	153,237	12.13%
Planning & Development Services	2,601,660	1,220,302	898,115	(322,187)	-26.40%
Technical Services	3,542,730	3,372,941	3,502,351	129,410	3.84%
	35,155,965	31,549,281	31,522,917	(26,364)	-0.08%
Operating Expense					
Governance	(3,237,466)	(1,558,871)	(1,172,909)	385,962	24.76%
Corporate & Strategy	(1,388,653)	(479,760)	205,373	685,133	142.81%
Community Development & Services	(7,401,609)	(2,949,050)	(2,856,817)	92,233	3.13%
Planning & Development Services	(8,512,436)	(3,785,389)	(3,010,016)	775,373	20.48%
Technical Services	(17,954,601)	(7,515,644)	(6,958,172)	557,472	7.42%
	(38,494,765)	(16,288,714)	(13,792,541)	2,496,173	15.32%
Capital Income					
Grants Capital	3,994,383		0		
Capital Contribution	0		0		
Proceeds from Disposal of Assets	269,909		0		
New Borrowings	0		0		
Self Supporting Loan Principal Repayments	0		4,129		
Transfer from Reserve	1,364,528		0		
	5,628,820		4,129		
Capital Expenditure					
Land & Buildings	(2,637,898)		(27,553)		
Infrastructure - Road	(4,112,839)		(776,025)		
Infrastructure - Parks	(625,814)		(98,276)		
Plant & Equipment	(496,297)		(12,141)		
Furniture & Equipment	(375,000)		(59,301)		
Principal elements of finance lease payments	(64,560)		(21,183)		
Repayment of Debentures	(1,407,745)		(571,903)		
Transfer to Reserves	(2,052,500)		(4,664)		
	(11,772,653)		(1,571,046)		
Total Operating and Non-Operating					
	(9,482,633)		16,163,459		
Adjustment - Non Cash Items					
Depreciation	4,656,600		1,961,433		
Receivables/Provisions/Other Accruals	(126,895)		3,948		
Change in accounting policy	0		0		
(Profit) on Sale of Assets	(6,545)		0		
Loss on Sale of Assets	133,440		0		
ADD - Surplus/(Deficit) 1 July b/f	4,826,033		5,855,325		
LESS - Surplus/(Deficit) 30 June c/f	0		23,984,165		
	9,482,633		(16,163,459)		



**SUMMARY STATEMENT OF BORROWING ACTIVITY
FOR THE PERIOD ENDING 30 NOVEMBER 2021**

Purpose

Loan 179 - Road Infrastructures
 Loan 182 - Building
 Loan 183 - Building
 Loan 184 - Building
 Loan 185 - Building
 Loan 187 - Underground Power (CON)
 Loan 188 - Underground Power (W.Hollywood Res)
 Loan 189 - Underground Power (Alfred & MTC Res)
 Loan 190 - Underground Power (Alderbury Res)

Self Supporting Loans

Loan 186 - Dalkeith Bowling Club

Total

	Actual YTD 30 NOVEMBER 2021					
	Interest Rate Per Annum	Principal 01-Jul-21 \$	New loans \$	Principal Repayment \$	Principal 30-Nov-21 \$	Interest(YTD) \$
Loan 179 - Road Infrastructures	6.04%	130,529	0	(64,286)	66,243	9,994
Loan 182 - Building	4.67%	135,922	0	(67,566)	68,355	2,119
Loan 183 - Building	2.78%	169,380	0	(86,491)	82,889	7,894
Loan 184 - Building	3.12%	138,225	0	(68,576)	69,650	8,100
Loan 185 - Building	3.12%	65,419	0	(32,455)	32,964	3,834
Loan 187 - Underground Power (CON)	2.64%	667,916	0	(165,335)	502,581	17,452
Loan 188 - Underground Power (W.Hollywood Res)	3.07%	66,901	0	(66,901)	0	6,540
Loan 189 - Underground Power (Alfred & MTC Res)	3.07%	9,771	0	(9,771)	0	956
Loan 190 - Underground Power (Alderbury Res)	3.07%	6,940	0	(6,940)	0	676
		1,391,003	0	(568,322)	822,681	57,565
Loan 186 - Dalkeith Bowling Club	3.07%	16,742	0	(3,581)	13,161	820
					0	
Total		1,407,745	0	(571,903)	835,842	58,385

Adopted Budget 2021/22		
New loans \$	Principal 30-Jun-22 \$	Interest \$
0	285,749	22,224
0	0	2,385
0	537,226	17,496
0	519,065	18,182
0	245,662	8,605
0	512,598	24,589
0	446,816	14,508
0	65,260	2,119
0	46,347	1,502
0	2,658,721	111,610
0	48,021	1,822
0	2,706,742	113,432



CITY OF NEDLANDS
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2021

	2021/2022	2020/2021	2020/2021
	YTD 30	YTD 30	YEAR END 30
	NOVEMBER	NOVEMBER	June 2021
	\$	\$	\$
Current Assets			
Cash & Cash Equivalents	32,689,904	25,837,514	20,169,546
Trade & Other Receivables	7,649,318	9,049,573	1,985,028
Inventories	25,784	19,151	34,191
Other - Prepayments & Accruals	48,312	95,060	48,312
Total Current Assets	40,413,318	35,001,298	22,237,077
Non Current Assets			
Other Receivables	1,610,394	1,727,806	1,635,623
Other Financial Assets	147,614	142,442	147,614
Property, Plant & Equipment	149,722,549	150,202,074	151,569,167
Infrastructure	93,402,206	90,761,661	92,642,864
Total Non Current Assets	244,882,763	242,833,983	245,995,268
Total Assets	285,296,081	277,835,281	268,232,346
Current Liabilities			
Trade & Other Payables	8,343,077	4,504,060	8,369,209
Current Borrowings	833,589	1,073,239	1,405,492
Employee Provisions	2,735,084	2,741,933	2,678,769
Total Current Liabilities	11,911,750	8,319,231	12,453,471
Non Current Liabilities			
Long Term Borrowings	2,708,993	4,114,485	2,708,993
Deferred Liability	300,787	237,094	300,787
Employee Provisions	161,190	264,987	161,190
Total Non Current Liabilities	3,170,969	4,616,566	3,170,969
Total Liabilities	15,082,720	12,935,798	15,624,440
Net Assets	270,213,362	264,899,483	252,607,906
Equity			
Retained Surplus	104,933,958	99,033,461	87,333,166
Reserves - Cash Backed	5,321,754	5,908,372	5,317,090
Revaluation Surplus	159,957,650	159,957,650	159,957,650
Total Equity	270,213,361	264,899,483	252,607,906



**SUMMARY STATEMENT OF FINANCIAL ACTIVITY - OPERATING
BY REPORTING ACTIVITY
FOR THE PERIOD ENDING 30 NOVEMBER 2021**

Reporting Activity	November 21	November 21	Variance Indicators				2021-22	Var.	Comment Ref
	YTD Budget	YTD Actual	\$	%	Flag	F/U	Annual Budget	Scale	
Income:									
Corporate Administration	414,998	392,799	(22,199)	(5%)	▶	U	888,783	●	
Community Capacity Building	294,140	392,087	97,947	33%	▶	F	633,020	●	
Community Care	962,003	1,015,543	53,540	6%	▶	F	2,080,500	●	
Libraries	7,350	9,100	1,750	24%	▶	F	16,100	●	
Building & Development Control	1,032,969	677,314	(355,655)	(34%)	▶	U	2,135,000	●	Lower building income
Environmental Health Services	35,630	83,020	47,390	133%	▶	F	85,500	●	
Rangers & Public Safety	144,500	137,781	(6,719)	(5%)	▶	U	344,000	●	
Engineering & Asset Management	2,190	6,937	4,747	217%	▶	F	5,250	●	
Parks & Natural Areas	69,649	43,478	(26,171)	(38%)	▶	U	187,035	●	Lower income from oval and reserve
Roads, Paths & Drains	45,845	127,190	81,345	177%	▶	F	125,145	●	
Community Building Management	-	37,786	37,786	0%	▶	F	-	●	
Waste Management	3,262,460	3,286,960	24,500	1%	▶	F	3,262,460	●	
Rates & Property Services	25,277,547	25,279,740	2,193	0%	▶	F	25,393,172	●	
Total Income	31,549,281	31,522,917		(0%)	▶	F	35,155,965		

* **Note:** Total Income includes Operating Income & Capital Grants but not Asset Sale Proceeds

Legend			Legend		
Favourable Variance to Budget	F	▶	Favourable Variance > 10%		●
Unfavourable Variance to Budget	U	▶	Variance between -10% (U) and +10% (F)		●
			Unfavourable Variance > 10%		●



**SUMMARY STATEMENT OF FINANCIAL ACTIVITY - OPERATING
BY REPORTING ACTIVITY
FOR THE PERIOD ENDING 30 NOVEMBER 2021**

Reporting Activity	November 21 YTD Budget	November 21 YTD Actual	Variance Indicators				2021-22 Annual Budget	Var. Scale	Comment Ref
			\$	%	Flag	F/U			
Expenditure:									
Community Leadership	1,184,305	986,267	198,038	17%	▶	F	2,620,211	●	
Corporate Administration	676,049	(166,898)	842,947	125%	▶	F	1,666,411	●	
Community Capacity Building	737,702	805,401	(67,699)	9%	▶	U	2,116,490	●	
Community Care	1,098,145	1,019,196	78,949	7%	▶	F	2,589,454	●	
Libraries	1,113,203	1,032,219	80,984	7%	▶	F	2,695,665	●	
Building & Development Control	2,376,735	1,908,868	433,064	18%	▶	F	5,640,636	●	
Strategic Urban Planning	35,694	27,147	24,656	69%	▶	F	2,067	●	
Environmental Health Services	406,948	333,406	73,542	18%	▶	F	968,864	●	
Rangers & Public Safety	386,885	371,375	15,510	4%	▶	F	933,328	●	
Engineering & Asset Management	781,612	1,324,484	(542,872)	69%	▶	U	1,688,474	● Less cost recovered for infrastructure projects	
Parks & Natural Areas	2,663,524	2,087,635	575,889	22%	▶	F	6,017,636	●	
Roads, Paths & Drains	2,134,322	1,905,529	228,793	11%	▶	F	4,801,184	●	
Community Building Management	1,357,491	1,214,324	143,167	11%	▶	F	3,051,806	●	
Waste Management	1,157,822	795,419	362,403	31%	▶	F	3,277,416	●	
Rates & Property Services	178,277	148,168	30,109	17%	▶	F	425,123	●	
Total Operating Expenditure	16,288,714	13,792,541		15%	▶	F	38,494,765		
Net Operating Result	15,260,567	17,730,376					(3,338,800)		

Legend

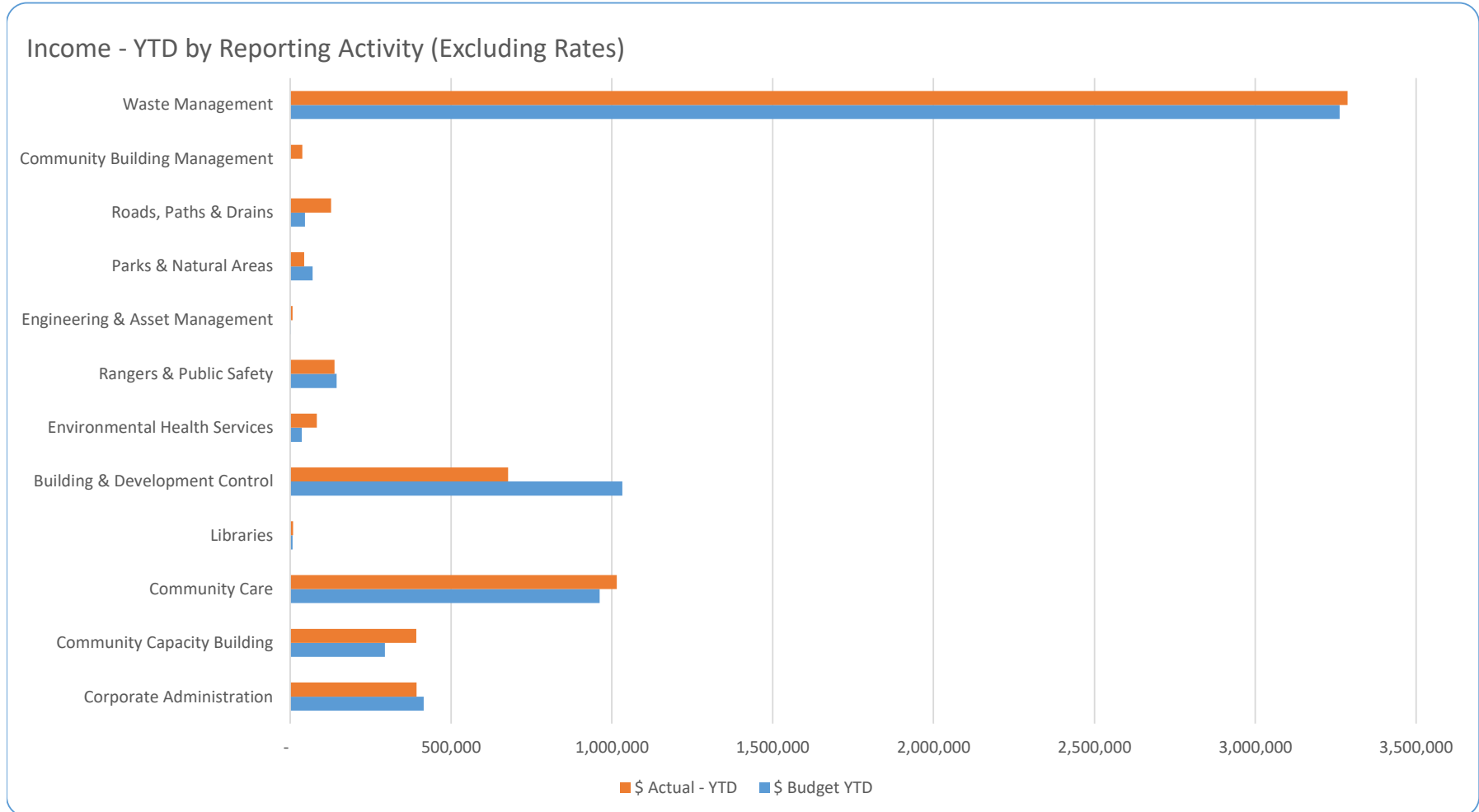
Favourable Variance to Budget F ▶
Unfavourable Variance to Budget U ▶

Legend

Favourable Variance > 10% ●
Variance between -10% (U) and +10% (F) ●
Unfavourable Variance > 10% ●

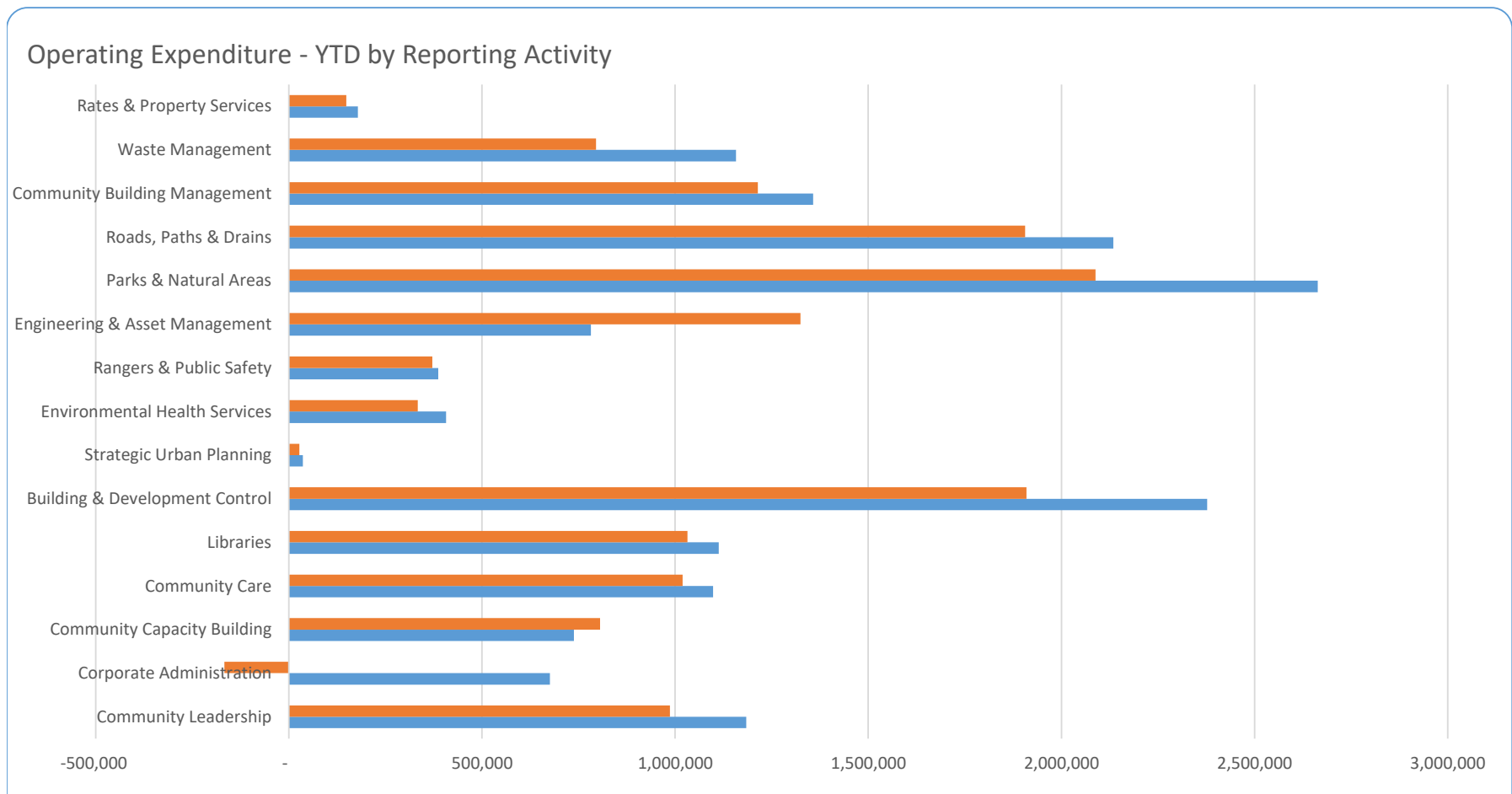


**GRAPHICAL SUMMARY OF FINANCIAL ACTIVITY - OPERATING
BY REPORTING ACTIVITY
FOR THE PERIOD ENDING 30 NOVEMBER 2021**





**GRAPHICAL SUMMARY OF FINANCIAL ACTIVITY - OPERATING
BY REPORTING ACTIVITY
FOR THE PERIOD ENDING 30 NOVEMBER 2021**





**CITY OF NEDLANDS
SUMMARY STATEMENT OF FINANCIAL ACTIVITY - INCOME
BY REPORTING NATURE & TYPE
FOR THE PERIOD ENDING 30 NOVEMBER 2021**

Reporting Activity

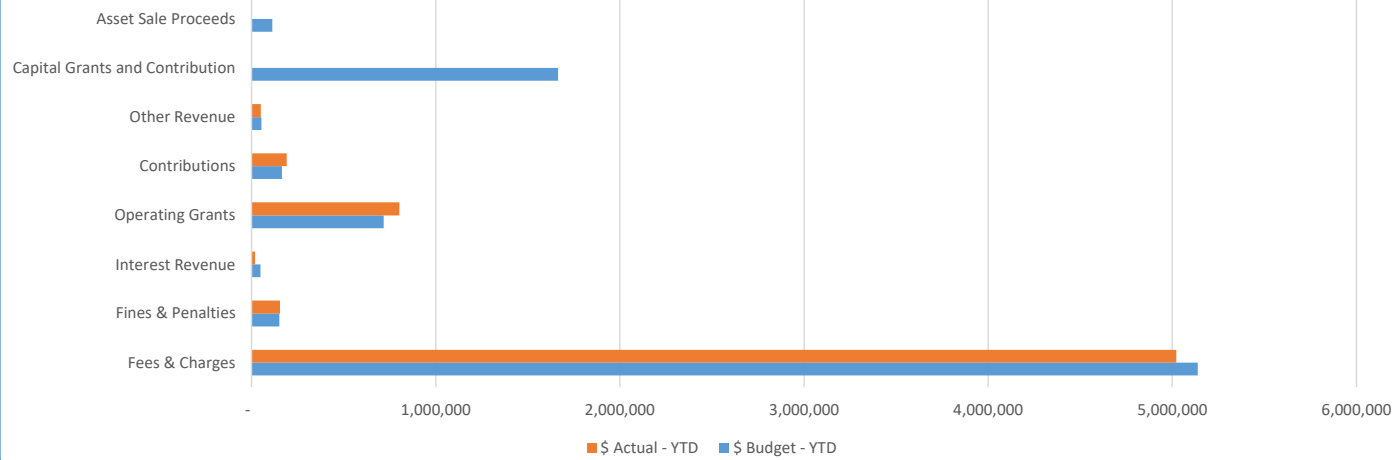
Reporting Activity	November 21	November 21	Variance Indicators				2021-22	Var.
	YTD Budget	YTD Actual	\$	%	Flag	F/U	Annual Budget	Scale
Income:								
Operating Income								
Rates	25,277,547	25,279,740	2,193	0%	▶	F	25,393,172	●
Fees & Charges	5,138,983	5,020,899	(118,084)	(2%)	▶	U	7,338,410	●
Fines & Penalties	150,460	153,852	3,392	2%	▶	F	354,610	●
Interest Revenue	48,750	19,039	(29,711)	(61%)	▶	U	117,000	● Lower interest rate
Operating Grants	717,598	802,452	84,854	12%	▶	F	1,460,600	●
Contributions	163,497	190,233	26,736	16%	▶	F	401,617	●
Other Revenue	52,446	50,301	(2,145)	(4%)	▶	U	90,556	●
Operating Income	31,549,281	31,522,917					35,155,965	
Capital Income								
Capital Grants and Contribution	1,664,326	0	(1,664,326)	(100%)	▶	U	3,994,383	● Difference due to profiling and refund of grants received due to projects not under-taken
Asset Sale Proceeds	112,462	-	(112,462)	(100%)	▶	U	269,909	● Difference due to profiling and sale of property not undertaken
Sub Total - Capital Income	1,776,788	0					4,264,292	
Total Income	33,326,069	31,522,917		(5%)	▶	U	39,420,257	

Legend		Legend	
Favourable Variance to Budget	F ▶	Favourable Variance > 10%	●
Unfavourable Variance to Budget	U ▶	Variance between -10% (U) and +10% (F)	●
		Unfavourable Variance > 10%	●

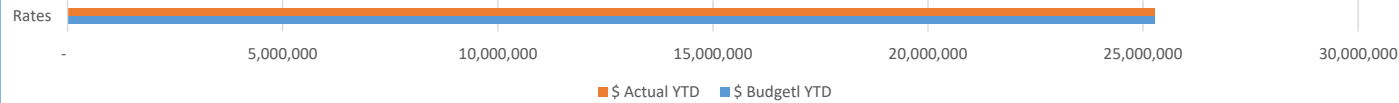


**CITY OF NEDLANDS
SUMMARY STATEMENT OF FINANCIAL ACTIVITY - INCOME
BY REPORTING NATURE & TYPE
FOR THE PERIOD ENDING 30 NOVEMBER 2021**

Income - YTD by Nature & Type (Excluding Rates)



Rates Income - YTD



13.4 Monthly Investment Report – November 2021

Council	14 December 2021
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Ed Herne – Director Corporate & Strategy
Attachments	1. Investment Report for the period ended 30 November 2021

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Hodsdon
 Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

CARRIED UNANIMOUSLY EN BLOC 13/-

Council Resolution / Recommendation to Council

Council receives the Investment Report for the period ended 30 November 2021.

Executive Summary

In accordance with the Council's Investment Policy, Administration is required to present a summary of investments to Council on a monthly basis.

Voting Requirement

Simple Majority.

Discussion/Overview

Council's Investment of Funds report meets the requirements of Section 6.14 of the *Local Government Act 1995*.

The Investment Policy is structured to minimise any risks associated with the City's cash investments. The officers adhere to this Policy, and continuously monitor market conditions to ensure that the City obtains attractive and optimum yields without compromising on risk management.

The Investment Summary shows that as at 30 November 2021 and 30 November 2020 the City held the following funds in investments:

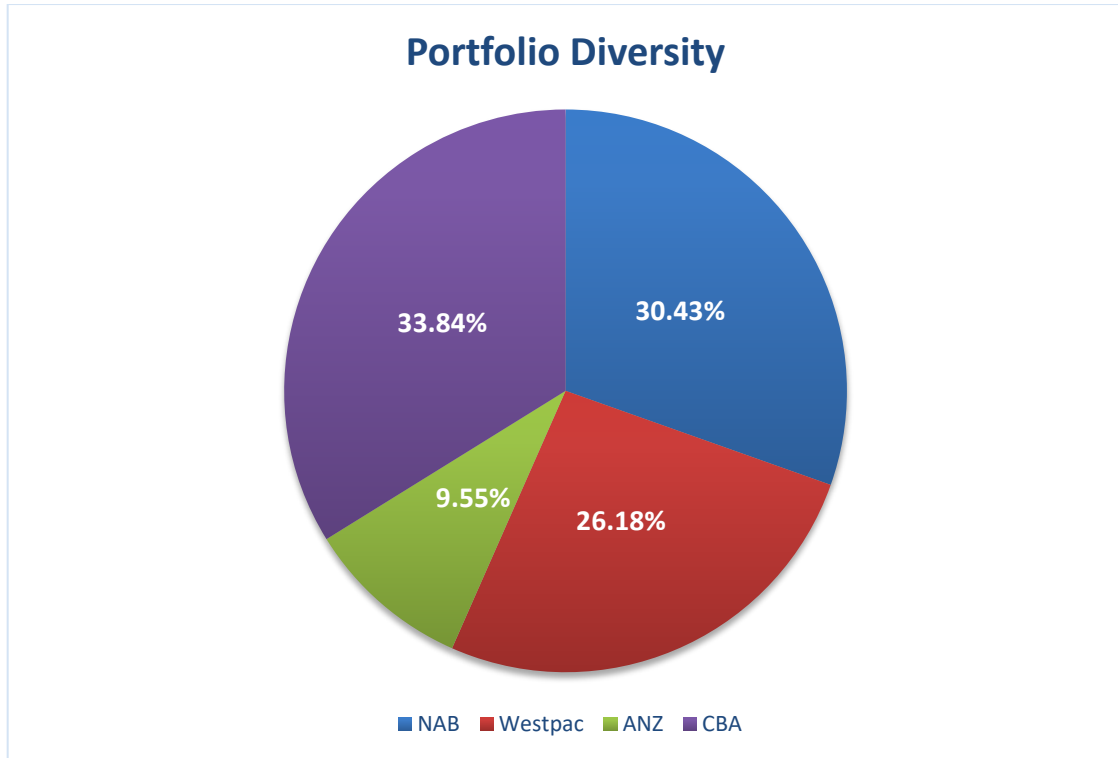
	30-Nov-2021	30-Nov-2020
Municipal Funds	\$ 17,581,852	\$ 11,913,489
Reserve Funds	\$ 5,324,032	\$ 5,915,895
Total investments	\$ 22,905,883	\$ 17,828,384

The City has \$8.8m in a Westpac online saver account which returns an interest rate of 0.40% per annum. As this rate is higher than the rates quoted for the term deposits as of end November, the surplus cash is maintained in the Westpac online saver account.

The total interest earned from investments as at 30 November 2021 was \$12,363.

The Investment Portfolio comprises holdings in the following institutions:

Financial Institution	Funds Invested	Interest Rate	Proportion of Portfolio
NAB	\$6,969,616	0.27% - 0.36%	30.43%
Westpac	\$5,997,467	0.05% - 1.05%	26.18%
ANZ	\$2,188,162	0.05%- 0.15%	9.55%
CBA	\$7,750,638	0.16% - 0.32%	33.84%
Total	\$22,905,883		100.00%



Conclusion

The Investment Report is presented to Council.

Key Relevant Previous Council Decisions

Nil.

Consultation

Required by legislation:

Yes

No

Required by City of Redlands policy:

Yes

No

Strategic Implications

The investment of surplus funds in the 2021/22 approved budget is in line with the City's strategic direction.

The 2021/22 approved budget ensured that there is an equitable distribution of benefits in the community.

The 2021/22 budget was prepared in line with the City's level of tolerance of risk and it is managed through budgetary review and control.

The interest income on investment in the 2021/22 approved budget was based on economic and financial data available at the time of preparation of the budget.

Budget/Financial Implications

The Nov YTD Actual interest income from investments is \$12,363 compared to the YTD Nov Budget of \$17,500.



**INVESTMENTS REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

Particulars	Interest	Invest.	Maturity	Period	NAB	Westpac	ANZ	CBA	Total	Interest
	Rate	Date	Date	Days	*AA-/Stable/A-1+	*AA-/Stable/A-1+	*AA-/Stable/A-1+	*AA-/Stable/A-1+		YTD Accumulated
RESERVE INVESTMENTS										
Plant Replacement	0.18%	21-Sep-21	21-Mar-22	181				34,708.35	34,708.35	\$27.17
City Development - Western Zone	0.17%	17-Sep-21	14-Feb-22	150				66,198.27	66,198.27	\$49.66
Business system reserve	0.18%	21-Sep-21	21-Mar-22	181				142,734.14	142,734.14	\$110.88
All abilities play space	0.18%	21-Sep-21	21-Mar-22	181				31,820.81	31,820.81	\$24.73
North Street	0.22%	23-Sep-21	23-Jan-22	122		136,452.28			136,452.28	\$125.73
Welfare - General	0.24%	15-Jul-21	18-Jan-22	187				320,157.58	320,157.58	\$309.28
Welfare - NCC	0.25%	30-Nov-21	30-May-22	181				361,085.17	361,085.17	\$277.59
Welfare - PRCC	0.17%	17-Sep-21	14-Feb-22	150				15,772.60	15,772.60	\$11.70
Services - Tawarri 1	0.22%	23-Sep-21	23-Jan-22	122		68,892.08			68,892.08	\$63.36
Services General	0.36%	23-Nov-21	23-Mar-22	120	25,937.15				25,937.15	\$30.98
Services - Tawarri 2	0.10%	11-Oct-21	11-Mar-22	151			117,578.09		117,578.09	\$60.83
Insurance	0.10%	11-Aug-21	11-Feb-22	184			65,435.10		65,435.10	\$38.15
Undrground power	0.28%	17-Sep-21	16-Mar-22	180	748,969.74				748,969.74	\$894.45
Waste Management	0.18%	21-Sep-21	21-Mar-22	181				613,458.07	613,458.07	\$476.53
City Development - Swanbourne	0.16%	15-Jul-21	18-Jan-22	187				135,111.67	135,111.67	\$131.36
City Building - General	0.22%	23-Sep-21	23-Jan-22	122		140,353.92			140,353.92	\$129.34
City Building - PRCC	0.17%	17-Sep-21	14-Feb-22	150				26,220.11	26,220.11	\$19.81
Business system Reserve	0.29%	18-Oct-21	19-Apr-22	183	411,658.43				411,658.43	\$458.82
Public Art Reserves	0.29%	18-Oct-21	19-Apr-22	183	98,044.93				98,044.93	\$114.70
Waste Management Reserve	0.29%	18-Oct-21	19-Apr-22	183	575,735.35				575,735.35	\$673.54
City Development Reserve	0.29%	18-Oct-21	19-Apr-22	183	9,022.61				9,022.61	\$14.45
Building Replacement Reserve	0.29%	18-Oct-21	19-Apr-22	183	307,418.75				307,418.75	\$382.42
All ability play space	0.34%	17-Nov-21	17-Mar-22	120	283,037.68				283,037.68	\$340.99
Major projects	0.23%	4-Aug-21	4-Jan-22	153		588,228.84			588,228.84	\$572.25
TOTAL RESERVE INVESTMENTS					\$2,459,824.64	\$933,927.13	\$183,013.18	\$1,747,266.78	\$5,324,031.73	\$5,338.72
MUNICIPAL INVESTMENTS										
Muni Investment NS60	1.05%	30-Nov-21	31-Dec-21	31		1,062,962.82			1,062,962.82	\$1,780.47
Muni Investment #3 - CBA	0.32%	13-Oct-21	10-Feb-22	120				2,000,841.64	2,000,841.64	\$841.64
Muni Investment #4 - WBC	0.05%	4-Nov-21	4-Jan-22	61		1,000,035.62			1,000,035.62	\$35.62
Muni Investment #5 - WBC	0.24%	4-Nov-21	4-Feb-22	92		1,000,170.96			1,000,170.96	\$170.96
Muni Investment #6 - WBC	0.26%	4-Nov-21	4-Mar-22	120		2,000,370.41			2,000,370.41	\$370.41
Muni Investment #1 - CBA	0.21%	16-Nov-21	17-Mar-22	121				1,001,422.41	1,001,422.41	\$722.81
Muni Investment #2 - CBA	0.28%	14-Oct-21	13-Dec-21	60				2,000,721.10	2,000,721.10	\$721.10
Muni Investment #7 - NAB	0.29%	18-Oct-21	19-Apr-22	91	508,642.38				508,642.38	\$557.28
Muni Investment #150 - ANZ	0.05%	7-Oct-21	7-Dec-21	61			1,004,980.53		1,004,980.53	\$120.06
Muni Investment #8 - ANZ	0.15%	20-Oct-21	18-Apr-22	180			1,000,168.18		1,000,168.18	\$168.49
Muni Investment #10 - NAB	0.27%	20-Oct-21	17-Feb-22	120	2,000,606.58				2,000,606.58	\$606.58
Muni Investment #12 - NAB	0.30%	28-Oct-21	28-Mar-22	151	2,000,542.47				2,000,542.47	\$542.47
Muni Investment #151 - CBA	0.28%	14-Oct-21	13-Dec-21	60				1,000,386.30	1,000,386.30	\$386.30
TOTAL MUNICIPAL INVESTMENTS					4,509,791.42	5,063,539.81	2,005,149.02	6,003,371.45	\$17,581,851.70	\$7,024.18
TOTAL					\$6,969,616.06	\$5,997,466.94	\$2,188,162.20	\$7,750,638.23	\$22,905,883.43	\$12,362.90

14. Council Members Notices of Motions of Which Previous Notice Has Been Given

Disclaimer: Where administration has provided any assistance with the framing and/or wording of any motion/amendment to a Council Member who has advised their intention to move it, the assistance has been provided on an impartial basis. The principle and intention expressed in any motion/amendment is solely that of the intended mover and not that of the officer/officers providing the assistance. Under no circumstances is it to be expressed to any party that administration or any Council officer holds a view on this motion other than that expressed in an official written or verbal report by Administration to the Council meeting considering the motion.

14.1 Councillor Mangano – Permeable Ground Stabilisation System Vehicle Access Track to White Beach Western End of Beatrice Road at Point Resolution

On the 29 November 2021 Councillor Mangano gave notice of her intention to move the following at this meeting.

Moved – Councillor Mangano

Seconded – Councillor Bennett

Council Resolution

That Council instructs the CEO to prepare a report considering a recommendation to regrade and install a permeable ground stabilisation system on the vehicle access track to White beach near the Western end of Beatrice Road at Point Resolution Reserve.

The system should allow vegetation to grow rather than create a hard landscaping surface and consideration should be given to geogrid systems such as Geohex (see https://geohex.com.au/case_studies/trafficable-turf-stabilisation/).

Please see image below.



Councillor McManus & Councillor Wetherall left the meeting at 10.17pm.

Councillor Wetherall & Councillor McManus returned to the meeting at 10.18pm.

Councillor Amiry left the meeting at 10.20pm.

**CARRIED 10/2
(Against: Crs. Senathirajah & Wetherall)**

Justification

This path is extremely eroded due to vehicular traffic down to White Beach. This product will help stabilize the area and make it less likely for vehicles to get bogged or further disturb the surface, and also make it easier for people walking down to White Beach.

Administration Comment

A report will be prepared.

14.2 Councillor Brackenridge – Provisioned Deep Soil Area for Grouped Dwellings

On the 2 December 2021 Councillor Brackenridge gave notice of his intention to move the following at this meeting.

Moved – Councillor Brackenridge
Seconded – Councillor Bennett

Council Resolution

That Council requires a minimum 10% of site, be provisioned Deep Soil Area for grouped dwellings.

Councillor Amiry returned to the meeting at 10.24pm.

**CARRIED 7/6
(Against: Crs. Senathirajah McManus Smyth
Combes Hodsdon & Wetherall)**

Justification

1. R-Codes Volumes 1 & 2
 - fill gap between two volumes of the R- codes – grouped vs multi-res
 - open space (vol 1) does not equal Deep Soil Area (vol 2)
 - less rigorous planning assessment favours grouped dwellings over multi-res
2. Environment
 - increases carbon retention in soil
 - reduces heat-island effect
 - encourages wildlife
3. Streetscape
 - consistency with historical references
4. Technical services
 - takes cost/time pressure off council services for implementing 2028 Strategic Community Plan – “living sustainably within the natural environment”
5. Community
 - in line with ratepayer sentiment
 - in line with world sentiment
 - promotes mental/physical health and wellbeing

6. Local character
 - tree-lined streets and green, leafy gardens form a vital component of the character of The City of Nedlands
7. Tree canopy
 - reduced tree canopy has been identified as a strategic issue facing the community”
 - council taking leadership in addressing the issue.
8. Cost
 - a no-cost motion.
9. Carbon
 - helps off-set carbon generated by LPS3

Administration Comment

A proposal such as this needs to be placed within the planning framework. If Council adopts a motion such as is proposed, in the form proposed, it will have no effect.

For a proposal such as the one suggested within the notice of motion to be effective it would need to be incorporated into the R-Codes at the State level, the City’s Local Planning Scheme or as a local planning policy.

The issue of landscaping / vegetation has been clearly articulated by the community via the precinct planning work which is currently being undertaken and will be presented to Council in 2022. Via this work the opportunity to address proposals such as outlined in the notice of motion will be able to be incorporated into the local planning framework.

If Council’s wishes to adopt the intent of the notice the following is recommended:

“That Council requests that the Chief Executive Officer provide Council with a report on how a requirement of a minimum of 10% of group dwelling development sites, be provided as a Deep Soil Area.”

14.3 Mayor Argyle – Fake Grass Prohibited on All Nature Strips

On the 2 December 2021 Mayor Argyle gave notice of her intention to move the following at this meeting.

Moved – Mayor Argyle

Seconded – Councillor McManus

Council Resolution

That the City of Nedlands Nature Strip Development Policy be reviewed in 2022.

Councillor Coghlan left the meeting at 10.35pm and returned at 10.36pm.

Councillor Bennett left the meeting at 10.36pm.

**CARRIED 11/1
(Against: Cr. Youngman)**

Motion

Council prohibits fake grass on any nature strips / verges in the City of Nedlands.

Justification

1. Blocks soil access to burrowing insects - destroying insect populations - effecting bird population.
2. Production emitting Co2, provides no carbon storage.
3. Replacing soil with a sand substrate releases more co2 into atmosphere.
4. Releases micro-plastics into soil, drainage, food, water, air supply.
5. UV causing physical and chemical degradation releasing into environment - UV fades.
6. Relatively short life span - can't dispose of so goes to landfill.
7. No mowing, however, still requires blowing or vacuuming to clean.
8. Adds to the heat island effect absorbing high heat.
9. Releases chemical smell on hot days.

Administration Comment

Council's Nature Strip Development Policy incorporates Council's position on placement of synthetic grass on nature strips and was last reviewed on 26 April 2017 (Report CPS11.17)

The policy currently states that:

“All privately constructed hard pavement areas (inclusive of crossovers and artificial grass) shall not comprise more than 40% of the total nature strip width. On corner properties, each nature strip is to be considered independently. Where a property has a nature strip that is less than 15 metres in width, the hard pavement cannot exceed 40% of the width of the nature strip, unless the hard pavement is only crossover.”

The Nature Strip Development Policy is due for review in 2022 and I recommend that this matter be considered as part of the consultation with Council during that review process.

Administration Recommendation

That the City of Nedlands Nature Strip Development Policy be reviewed in 2022.

15. Council Members notices of motion given at the meeting for consideration at the following ordinary meeting on 22 February 2022

Disclaimer: Where administration has provided any assistance with the framing and/or wording of any motion/amendment to a Council Member who has advised their intention to move it, the assistance has been provided on an impartial basis. The principle and intention expressed in any motion/amendment is solely that of the intended mover and not that of the officer/officers providing the assistance. Under no circumstances is it to be expressed to any party that administration or any Council officer holds a view on this motion other than that expressed in an official written or verbal report by Administration to the Council meeting considering the motion.

Notices of motion for consideration at the Council Meeting to be held on 22 February 2022 to be tabled at this point in accordance with Clause 3.9(2) of Council's Local Law Relating to Standing Orders.

Nil.

Councillor Bennett returned to the meeting at 10.39pm.

Councillor Hodsdon left the meeting at 10.39pm.

16. Urgent Business Approved By the Presiding Member or By Decision

Any urgent business to be considered at this point.

Please note this item was approved by the Presiding Member.

16.1 Organisational Review Committee – Updated Terms of Reference

Council	14 December
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Officer	Nicole Ceric, Executive Officer
CEO	Bill Parker
Attachments	Nil.

Regulation 11(da) – Not Applicable – Recommendation Adopted

Moved – Councillor Smyth
 Seconded – Councillor Coghlan

That the Recommendation to Council be adopted.
 (Printed below for ease of reference)

CARRIED 11/1
(Against: Cr. Youngman)

Council Resolution / Recommendation to Council

Council adopts the amended Terms of Reference for the Organisational Review Committee as per below:

Terms of Reference

Purpose

This Committee is established by Council in accordance with section 5.8 of the *Local Government Act 1995* to oversee the City of Nedlands Organisational Review.

Scope

1. To evaluate the responses to the request for the provision of organisational review services and to select a preferred consultant;
2. To work with the appointed consultant to prepare the brief for the organisational review;

3. To consider and approve the brief for the organisational review;
4. To consider the draft organisational review and make a recommendation to Council on the adoption of the organisational review;
5. To consider the draft workforce plan and make a recommendation to Council on the adoption of the workforce plan;

Membership

1. The membership of the committee shall comprise the Mayor, four Councillors (one Councillor from each ward) as voting members and Chief Executive Officer as a non-voting member.
2. Councillors will be determined by nomination and if necessary, a ballot conducted at a Council Meeting.
3. Council may if it considers it appropriate, appoint deputies to the members of the committee.
4. If a vacancy on the committee occurs for whatever reason, then Council shall appoint a replacement in accordance with the same arrangements as for the original appointment.

Staff

Other staff may attend committee meetings when requested by the Committee through the Chief Executive Officer.

Meetings

1. The Council Committee operates under the Council's Standing Orders Local Law.
2. The Committee shall have flexibility in relation to when it needs to meet, but as a minimum shall meet monthly. It is the responsibility of the presiding member to call the meetings of the committee.

Executive Summary

The purpose of this report is for Council to adopt the amended Terms of Reference for the Organisational Review Committee.

Voting Requirement

Absolute Majority Required.

Discussion/Overview

Background

At the first meeting of the Organisational Review Committee on Monday 13 December 2021, Mr Bill Parker, CEO resigned as a voting member of the Committee.

When the Committee was originally proposed, it comprised 5 elected members and 4 staff members. The final committee comprised 5 elected members and the CEO. The CEO cited the following reasons:

1. It is unusual for a staff member to be a voting member on a Committee;
2. He felt it put him in a difficult position when he should be administering the Committee;
3. Even numbers on the Committee may cause the casting vote to be required regularly.

Therefore, it is suggested that the Terms of Reference are amended under membership to include the words “voting members” after “(one Councillor from each ward)” and to include the words “as a non-voting member.” after the words Chief Executive Officer” to ensure the CEO is still a member of the Committee but is not required to vote.

17. Confidential Items

Any confidential items to be considered at this point.

Closure of Meeting to the Public

Moved – Councillor McManus

Seconded - Councillor Smyth

That the meeting be closed to the public in accordance with Section 5.23 (a) of the Local Government Act 1995 to allow confidential discussion on the following Items.

CARRIED UNANIMOUSLY 12/-

The meeting was closed to the public at 10.40 pm.

Councillor Hodsdon returned to the meeting at 10.41pm.

Moved - Councillor Wetherall

Seconded - Councillor Hodsdon

That the meeting be reopened to members of the public and the press.

CARRIED UNANIMOUSLY 13/-

The meeting was reopened to members of the public at 11.13 pm.

Please note Council Resolved that all motions passed behind closed doors for items 17.1 & 17.2 will remain confidential until such time as employment contracts have been executed by both parties.

17.1 Appointment of Senior Employee – Director Planning & Development

Confidential Report circulated separately to Council Members.

17.2 Appointment of Senior Employee – Director Corporate & Strategy

Confidential Report circulated separately to Council Members.

Declaration of Closure

There being no further business, the Presiding Member declared the meeting closed at 11.14pm.